

Queensland



Parliamentary Debates
[Hansard]

Legislative Assembly

THURSDAY, 6 JUNE 1918

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LEGISLATIVE ASSEMBLY.

THURSDAY, 6 JUNE, 1918.

The SPEAKER (Hon. W. McCormack, *Cairns*) took the chair at half-past 3 o'clock.

**PRESENTATION OF ADDRESS IN
REPLY.**

The SPEAKER: I have to report to the House that this morning I presented to His Excellency the Governor the Address in Reply to His Excellency's Opening Speech, agreed to by the House on the 30th ultimo, and that His Excellency was pleased to make the following reply thereto:—

“Government House,
“Brisbane.

“Mr. Speaker and Gentlemen of the
“Legislative Assembly,—

“The continued assurance of loyalty and attachment to the Throne and person of His Gracious Majesty from yourselves, and supplemented on all occasions

by the people of this State, is naturally most gratifying at the present world's crisis.

"The people of this State are still called upon to experience great trials and sacrifices in consequence of the present war, but they only serve to strengthen the feelings of loyalty and devotion to His Majesty the King.

"I feel confident that all matters that may be brought before you will receive your most careful consideration, and that it will be your earnest endeavour to promote the advancement and prosperity of this State.

"HAMILTON GOOLD-ADAMS,
"Governor.

"6th June, 1918."

QUESTIONS.

RATES AND TAXES PAID BY STATE STATIONS.

Mr. GUNN (*Carnarvon*) asked the Secretary for Public Lands—

"Which of the undermentioned taxes do the Government pay in connection with their State stations and repurchased freeholds used for pastoral purposes:—

1. Shire council rates?
2. Rabbit board rates?
3. Interest on rabbit netting?
4. Brands Act assessment?
5. Diseases in Stock Act assessment?
6. Licensed gates?
7. State land tax?
8. Federal land tax?
9. Federal leasehold tax?
10. Rent for pastoral holdings?
11. State income tax?
12. Federal income tax?
13. Fire insurance?
14. Marsupial Act assessment?
15. Workers' insurance?
16. License to sell tobacco to employees?
17. Subscription to local hospitals?"

The SECRETARY FOR PUBLIC LANDS (Hon. J. H. Coyne, *Warrego*) replied—

"1 to 17. The Government holds itself liable for payment of all rates, etc., referred to in questions 1 to 17, excepting State and Federal land tax, Federal leasehold tax, State and Federal income tax, shire council rates, and subscriptions to local hospitals."

CYCLONES AT MACKAY AND INNISFAIL.

Mr. SWAYNE (*Mirani*) asked the Secretary for Public Works—

"1. What was the cost of repairing the damage caused by the recent cyclones in the Mackay and Innisfail districts to the public buildings there, so far as his department is concerned?

"2. Do the State school buildings, so far as their repair is concerned, come within the scope of his department?

"3. Would it not have, in many instances, been less costly to have had the repairs and rebuilding done by contract work instead of by day labour?"

"4. If so, will not the increased cost of the work have to be made good by an increased charge on the taxpayers of the State?"

The SECRETARY FOR PUBLIC WORKS (Hon. E. G. Theodore, *Chillagoe*) replied—

"1. Work incomplete. Total cost not yet ascertainable.

"2. Yes.

"3. No.

"4. See answer to No. 3."

Mr. SWAYNE asked the Secretary for Railways—

"What was the cost of repairing the damage caused by the recent cyclones in the Mackay and Innisfail districts to the railways controlled by his department?"

HON. J. M. HUNTER (*Maranoa*), on behalf of the Secretary for Railways, replied—

"This information is not available in Brisbane, and therefore must be obtained from Townsville; but if the question is repeated on Tuesday, a reply will be given."

ADVERTISING MANAGER'S VISIT TO SAN FRANCISCO.

Mr. CORSER (*Burnett*) asked the Home Secretary—

"1. Is Mr. Frederick Watson, Government Advertising Manager, on leave to attend the convention of advertising managers at San Francisco on behalf of the Queensland institute of advertising men, or the Government?

"2. Is he being remunerated during his absence?

"3. Who is acting manager during his absence; at what remuneration?

"4. Is Mr. Watson's engagement with the Government for any specified period?

"5. Is it true that the Government Advertising Manager, during his office hours, arranged and carried out the details of the Government poster campaign in connection with the recent State elections?"

The HOME SECRETARY (Hon. J. Huxham, *Buranda*) replied—

"1. No.

"2. Yes.

"3. Mr. Smith.

"4. No.

"5. I have no knowledge."

SAVINGS BANK ADVANCES TO TREASURY.

Mr. CORSER asked the Treasurer—

"1. Has he, since taking over the Treasury, made arrangements with the Commissioner of the State Savings Bank for £1,500,000 at call, or did he simply confirm an arrangement made prior to his taking office?

"2. Is the money still at call?

"3. For what purpose was the money appropriated?"

The TREASURER (Hon. E. G. Theodore, *Chillagoe*) replied—

"1. The Commissioner, on the 1st February, 1917, placed on deposit at call

with the Treasury, £1,500,000, under section 18 (c) of the Queensland Government Savings Bank Act of 1916.

"2. The amount was withdrawn on 22nd March last.

"3. The amount was placed to credit of the trust funds account."

STATE CATTLE STATIONS.

Mr. POLLOCK (*Gregory*) asked the Secretary for Public Lands—

"1. Which of the State cattle stations, if any, were bought by the Government on a 'book muster'?"

"2. Which of the State cattle stations were bought by the Government on a 'bang-tail muster'?"

The SECRETARY FOR PUBLIC LANDS replied—

"1 and 2. All the State stations were purchased on a 'book muster' with the exception of Dotswood and Dillalah stations, which were purchased on a 'bang-tail muster.'"

PROPOSED SECESSION OF QUEENSLAND FROM FEDERATION.

Mr. SIZER (*Nundah*), in the absence of Mr. Fry, asked the Chief Secretary—

"1. Has his attention been called to the paragraph which appeared in the Brisbane 'Daily Mail,' page 8, on 1st June last, under the heading 'Startling Suggestions; Queensland breaks away from Federation'?"

"2. Is the statement contained in that paragraph with regard to the secession of Queensland from the Commonwealth true, to his knowledge?"

"3. Is he aware that during the 1917 conscription campaign the Brisbane Industrial Council, at the instance of a Minister of the Crown, or on its own authority, appointed a committee to make what were virtually the preliminary preparations for a revolt; if so, did this action have his approval?"

"4. Is he aware that at a meeting of the Brisbane Industrial Council held during the conscription campaign, 1917, A. W. Boulton, president of the Industrial Council, was delegated to interview the leaders of all prominent unions affiliated with the council with a view to advising them of the steps which were being taken towards a revolt?"

"5. For what purpose was a list of special magistrates prepared at the instance of the Government shortly after the opening of the conscription campaign?"

"6. For what purpose were special police sent to Stanthorpe, to await orders, at the time of the 'Hansard,' No. 37, incident, during the 1917 reinforcements campaign?"

The PREMIER (Hon. T. J. Ryan, *Barcoo*) replied—

"1. Not until this question was put.

"2. No.

"3. No.

"4. No.

"5. and 6. The suggestions made in these questions are without foundation."

WELCOME TO ORIGINAL ANZACS.

Mr. SIZER asked the Chief Secretary—

"Is he aware that a number of original Anzacs have arrived back in Brisbane on furlough, and have not been given a public welcome; will he arrange for an official welcome to be accorded them at an early date; further, will he arrange that these men be provided with free first-class passes during their short stay in Queensland prior to returning to the front?"

The PREMIER replied—

"The matter has been under consideration."

PROPOSED ADJOURNMENT OF HOUSE FOR RECRUITING.

Mr. MACARTNEY (*Toowong*) asked the Premier—

"Will he arrange an adjournment of the House for, say, two or three weeks to enable members to take part in the campaign for recruits, and, if so, when would he propose such adjournment should take place?"

The PREMIER replied—

"I do not think it necessary to adjourn Parliament at present, but facilities will be given to any members of the House who are engaged in recruiting."

Mr. MACARTNEY: I would like to ask the Premier, without notice, what facilities does he propose to grant members in connection with recruiting?

The PREMIER: In answer to the hon. gentleman, I may say any reasonable facilities, such, for example, as providing "pairs."

Mr. MACARTNEY: You know that with the present state of parties in the House that that is no use to this side.

The PREMIER: Will the hon. gentleman allow me to finish. Any reasonable suggestion made by the hon. gentleman will receive favourable consideration, beyond the granting of "pairs." The Government are prepared to give favourable consideration to any suggestion made by the hon. member, provided that it is a reasonable suggestion. It is impossible to define all the facilities that will be given.

Mr. MACARTNEY: As long as the business of the House is proceeding here we cannot very well be absent.

PETITION.

ENOGGERA-TERROR'S CREEK RAILWAY.

Mr. SIZER presented a petition from certain citizens of the State in reference to the Enoggera-Terror's Creek Railway, and moved that the petition be read.

Petition read and received.

PROPOSED REDUCTION OR REMOVAL OF LAND TAX.

Mr. BEBBINGTON (*Drayton*), in moving—

"That, in the opinion of this House, the prosperity of the State of Queensland depends upon increased primary production, and that in order to increase such production and enable producers to compete in the markets of the world the

application of the Land Tax Act of 1915, in respect to lands used for agriculture and dairying, be either removed or reduced."

said: I consider that this motion is one which affects the highest interests of the State, and the whole of the people. I shall give several reasons why this particular tax should be either reduced or taken off altogether. I may say that I have always fought the land tax ever since it was introduced into this House. I would certainly prefer to see it abolished altogether, but failing that, I think it ought to be reduced. I will give several reasons why I think it should be abolished. The first is because a ready supply of first-class foodstuffs for home use and export are absolutely necessary to maintain our standard of living at home, and pay interest on loans in Great Britain. Secondly, because it discourages producers and capital coming to Queensland, and closes the avenues of employment and business generally. Thirdly, because our producers have to compete with producers in other States who have practically no land tax, and enjoy cheap long-distance carriage to the different markets. Fourthly, our exports have to compete with the cheapest labour in the world; fifthly, because our producers have to submit to an import duty of 25 per cent., which invariably adds 40 per cent. to the cost of most necessary articles of production in order to protect the Australian worker from foreign competition; sixthly, because it is unjust, autocratic, and cruel, and imposes heavy taxation upon working producers, which professional men and other rich persons do not pay. In regard to the first reason that I gave, any person has only to visit our agricultural shows in country districts or the Brisbane Exhibition, to see that the producers produce absolutely the finest agricultural produce and foodstuffs that are to be found in the world.

Mr. COLLINS: Except the Darling Downs.

Mr. BEBBINGTON: Is not the Darling Downs in the world? I did not know it was out of it.

Mr. COLLINS: I thought it was the world.

Mr. BEBBINGTON: The hon. member may have some connection with a warmer world than this when he fancies that the Darling Downs is not in it. The people of Queensland and Australia are fed on the finest and purest and the cheapest foods in the world. Those are things which they very seldom realise, and the only credit that they give our people who produce them is to call them "cookies" and "waybacks." We want something better than that. We want something definite. We want a living wage, and we want to have the same right to live and the same right to live in a condition of comfort that the people in the cities have.

Mr. BRENNAN interjected.

Mr. BEBBINGTON: The hon. member cannot produce a cabbage. What is the good of his talking about production when he cannot produce a cabbage? The other day I heard of a man in his business charging a poor farmer 45 guineas for making out an agreement which took about ten minutes. Speaking on No. 2 reason, that it reduces production, I will give a case

and show how the tax does reduce production. Say there is a man with two or three sons who wants to make his farm the sole support of his family, so that he can keep his children on his farm. There is no need for the best of our country boys and girls to be forced out of the country into the cities in order to make a decent living. There is no reason why all the taxes of the State should be put on this one class of people and the people have to leave the country and compete with the workers in the cities in order to get rid of carrying the whole burden of the State.

Mr. KIRWAN: That is what has happened in Victoria, where a Liberal Government run the show.

Mr. BEBBINGTON: In regard to discouraging production, I want to give this one case. A man comes here, say, with a capital of £4,000. Those are the men whom we have been trying to bring from the other States, and we have brought dozens of them under previous Governments. Those are the men who increase our production. Those are the men who have built up most of the big stores in the country districts. Those are the men who come here and employ a large amount of labour, and spend their capital. That is the class of settler that we want to bring here. Under past Governments those men were treated very liberally. They were asked to come to Queensland, and they were often given free railage on their furniture.

Mr. PETERSON: They can get that now.

Mr. BEBBINGTON: They were encouraged in every way to come here, and as far as possible the land which we want to use for productive purposes was kept clear of taxation. Let me show you the difference now. Under the present Government, and under the present tax, a man coming here now and buying a thousand acres of land at £4 per acre would probably pay 25 per cent. cash, and he would reserve the other £3,000 for improvements and stock. Yet that man would have to pay a tax on £4,000. He actually only owns £1,000 worth of land, but he would have to pay a land tax on £4,000.

Mr. COLLINS: Unimproved value of £4,000?

Mr. BEBBINGTON: Certainly. I am speaking of a man coming here and buying unimproved land and improving it, and I say he would have to pay 4½d. in the £1 on £4,000 as the Act stands to-day. Those are the men who have increased our production. Those men perhaps have families growing up, and they are trying to keep those families on the land. They are trying to pay off the balance of the purchase money, and are doing their best to bring the land to its highest state of production, and in order to keep their families on the land they perhaps buy more land than they require themselves. This class, in the past, has been encouraged, but this Government penalises these working men. I say that class of men work harder than any labourer in Queensland, and these men have a tax imposed on them of over £75 a year.

Mr. PETERSON: Absolute nonsense!

Mr. BEBBINGTON: The hon. member can make out what 4½d. in the £1 on £4,000 amounts to.

Mr. PETERSON: Your basis is wrong.

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Mr. BEBBINGTON: It is not wrong. They are taxed at the rate of 4½d. in the £1 on £4,000 with only £500 exemption.

Mr. PETERSON: You have not read the Act.

Mr. BEBBINGTON: I will give the hon. member time to reckon it up while I am speaking, and he can then tell me where I am wrong.

The SECRETARY FOR PUBLIC INSTRUCTION: He must own £10,000 worth of property.

Mr. BEBBINGTON: He has only £4,000 worth of unimproved land.

The SECRETARY FOR PUBLIC INSTRUCTION: And improvements.

Mr. BEBBINGTON: Suppose a man had £10,000 worth of improvements. Do you not want the land improved? Do you not want to bring people here who will give employment? The Secretary for Public Instruction is unreasonable. He barges away at these people and puts a tax on them of £73 a year in order to prevent that class of people coming to the State. The more of that class of people who come here the better for the State. The more men you can get to come here with a capital of £10,000 to improve our lands and put them under cultivation the better it will be for the country. Independent of that £73 a year, this farmer pays all the taxes that other people pay and a good many more besides. Then, why should you pick out that one class of working men? Why should you pick out the industrious man who is improving our estate and who is putting land under cultivation? Why should you pick out this man and penalise him to the extent of £73 a year? I think I have very good reason for asking that this tax should at least be removed. It has been said—I believe the Treasurer said it the other night—that no genuine farmer is taxed; that there is no taxpayer in the State until he has a clear income of £200. Will the Treasurer agree to give the farmer exemption from the land tax until he has had £200 to live on? Will he give him the same exemption as anybody else?

The SECRETARY FOR PUBLIC INSTRUCTION: He gets it now.

Mr. BEBBINGTON: He does not. There are men to-day who are not getting £50 to live on this year, and these men will have to pay £10 or £12 land tax. In connection with that matter, I will give a special case of hardship which came under my notice to-day. It is a case where the land tax and other taxes so reduced the value of the land and were so heavy that the farmer could not pay them, and to-day he and his family are very liable to be put out on the road.

Mr. KIRWAN: Like the two boys with one shirt.

Mr. BEBBINGTON: If the hon. member likes, I can fetch the party into this House to-day. I have known these people for twenty-five years, and there is no more hard-working people in Queensland. They have a family of eleven children, and some ten years ago they thought they would buy another piece of land alongside their own place so that they could keep their boys at home and so that their boys could assist them, and when the boys grew up they would be able to have their homes alongside their parents. Surely that is the kind of settlement we want in Queensland! Now,

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what happened? Two of the boys went to the front. One was killed and the other one was wounded. The girls grew up. One of them is in the public service to-day, and she is very much better off than on the farm, and she would not stop on the farm. They bought 500 acres of land worth, perhaps, £3,000. They bought it on terms expecting to have the boys at home to help pay it off. The land tax came on, which, with the shire council and other rates, so depreciated the value of land that people will not buy land. They say, "What tax is coming next? There is no security for our money, and it would be foolish to put £2,000 or £3,000 into land." Now, what is the effect? To-day those people have had notice from the bank

that they must reduce their over-
[4 p.m.] draft and repay the amount.
The tax in itself is a rent put on by this party opposite. The result is that those people are here in Brisbane to-day trying to find some way out of the difficulty. These are the wrecks that strew the road the Labour party have carved out. The very best of our manhood have gone to the front and served their country, only to come back now and find that their lands and homes are encroached upon by this Government while they have been away. The taxes upon it are more than the rental value, and all they have to do is to go out on to the street. The Minister says that no genuine farmer is hurt. It is all very well for the Minister to sit there with £1,000 a year and nothing else to do and no responsibility. Let him go out on the land to earn his living and see if he will not change his opinion. It is all very well for hon. members to talk like that, but when we see land going out of cultivation and see men leaving their homes, we realise the bad results of their policy.

Mr. KIRWAN: It is worse in Victoria, where there is no land tax.

Mr. BEBBINGTON: I say it is a most prosperous State. More than that, it has no land tax worth talking of.

Mr. KIRWAN: There is an all-round decrease in agriculture there.

Mr. BEBBINGTON: If land settlement is going to decrease without a land tax, how much more is it going to decrease here when you penalise farmers with land tax? (Government laughter.)

Mr. KIRWAN: It is going up here.

Mr. BEBBINGTON: The only reason why land is going out of cultivation is because people have not got a living wage out of it, because they are feeding the cities too cheaply.

Mr. KIRWAN: They are getting a better price to-day than ever they got.

Mr. BEBBINGTON: I challenge the hon. member to show that his Government have done one single thing to assist the farmer to get a little bit better price for his produce, except the Regulation of Sugar Cane Prices Act. I will give him that one exception, but so far as the dairy farmers and the general farmers are concerned, the Government have not lifted their little finger, but have imposed burdens which I say have had the effect of putting farmers like the one I have spoken of off the land.

Mr. KIRWAN: The biggest burden they carry is you, and the farmers' party got a fine bump at last election.

Mr. BEBBINGTON: Now, there are three things which are necessary to increase production—labour, capital, and credit. Now, I maintain in the first place that this party opposite have robbed the farmer of the results of his labour by imposing taxation upon him, and that taxation represents money which has to be paid to the Treasurer instead of going to the man who does the labour. Therefore they have robbed the man of the results of his labour by making him pay it in tax instead of spending it in comforts for his family. So far as capital is concerned, they have robbed him in the same way. Here is this man, for instance, who has had to pay £75 a year. For that money he could borrow about £1,400, and if he had that money, instead of having to pay the interest to the Government, what a difference that would make to his living; what a difference it would make to the production of this State, and the wealth of this State! But instead of having that capital to put into production, he has to pay it into the coffers of hon. members opposite, to be squandered, God knows how. Then, again, the land tax is robbing the farmer of his credit.

Mr. F. COOPER: Of his friends? (Laughter.)

Mr. BEBBINGTON: Yes, of his friends, too, because the first man who will give you credit is your friend.

Mr. KIRWAN: "He who goes aborrowing, goes asorrowing."

Mr. BEBBINGTON: If a farmer to-day goes to his bank and says, "I want to borrow some money," the first thing the banker will say is that a certain percentage has to come off his income for land tax. Before he could pay interest to the bank and redemption he will have to pay the land tax, and the banker will want to see what his income is going to be, because his land tax will come off first. The result is that that man is robbed of his credit, because the banker will not make the advance as he ought or as he would if there were no land tax, and so he is absolutely robbed of his credit with his bank, and, as the hon. member has said, with his friends. That is a very serious matter.

The producer, again, is handicapped in Australia in every way. First of all, he must pay practically double the wages paid in most other parts of the world with which he has to compete and where he has to sell his property. Then, again, there are shipping freights, railway rates, and harbour dues—all these things are raised in comparison. He has to pay men for handling his stuff at the boats up to sometimes 4s. an hour. It would be all right if the farmer could get that himself, but it is impossible. We find that railage has been raised on him to the extent of 43 per cent. on dairy produce. When he has to compete with all these handicaps, what chance has he of paying his land tax? I say that he has no chance whatever. Then we come to the question of imports. The machinery the farmer has to use to produce carries a duty of 25 per cent. That makes about 40 per cent. additional price to him, so that the farmer here paying £100 for machinery has only £60 worth in fact, whereas the English or other farmer has £100 worth. That £40 goes to protect the working man of Australia from the competition of the working man abroad.

Mr. KIRWAN: You want the curse of landlordism here.

Mr. BEBBINGTON: We have got it—the landlordism brought in by this State of the leasehold of land is the worst and the most cursed landlordism I ever heard of. (Government laughter.) There are no landlords in the world to compare with it, whether they be in Ireland or any other place. It takes the result of a man's labour always. He goes out and improves a piece of land and the State comes along and raises the rent on his labour. Those are the conditions of State landlordism. It is time it was abolished. Members opposite have brought all the troubles of landlordism here in its very worst form. They raise a man's rent because he improves his land.

Mr. F. A. COOPER: Not at all.

Mr. BEBBINGTON: The hon. member knows nothing at all about it. He takes very good care he does not go on the land. While we are paying up to 40 per cent. protective duty to protect the working man—

Mr. COLLINS: What has that to do with the land tax?

Mr. BEBBINGTON: It has to do with it, because we have to use the implements on the land. These are the reasons why we should not have this land tax. If we pay 40 per cent. to protect the working men of Australia, surely they could allow us to pay only the same taxation as other people.

The SECRETARY FOR PUBLIC INSTRUCTION: Do you say that the land tax is a tax on the farmers' improvements?

Mr. BEBBINGTON: Certainly it is.

The SECRETARY FOR PUBLIC INSTRUCTION: You don't know the Act.

Mr. BEBBINGTON: The hon. member knows perfectly well it applied to the Beerburum Soldiers settlement. He knows perfectly well that the price there is fixed at a certain figure, and the rent at a certain rate on that price, and he also knows that in ten or fourteen or fifteen years the land will be valued again and the rent raised according to the value of the land. Who improves that land? Do the people in the city of Brisbane improve it? Is it not the people who did the clearing, who have had their farms there? Then, the hon. member comes along and raises the rent on a man's own improvements. Is not that taxing him on his labour? If not, whose labour is he being taxed on? It is all very well for those who cannot make a living on the land, but those who have had to struggle along and get their living there know what it means.

Mr. POLLOCK: Did you pay only 4s. 11d. land tax and get a refund?

Mr. BEBBINGTON: I paid £18, and there is a commissioner sitting there who knows it. Now, there are certain persons who do not pay land tax. There are only very few people who do pay. (Government laughter.)

Mr. KIRWAN: That is a fine admission to make.

Mr. BEBBINGTON: Only very few pay it, and why should members opposite penalise that few? The producers of this State are only a small minority comparatively of the population—and they will be less very soon. There will be fewer of them, because they are coming into the city as soon as they possibly can. I will give you another case. Here is a public servant who has £600 or £800 a year. He has a good home, but he

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pays no land tax. Here is a bank manager getting £700 or £800 a year. He pays no land tax. But the poor, struggling farmer living alongside them—he pays.

Mr. POLLOCK: An eighteen-pounder.

Mr. BEBBINGTON: Yes; although perhaps he has half the salary of the banker he has to pay £25 or £30 in land tax. Why should he? I make a difference between the two. If you want increased production, if you want men to go on the land, if you want men to improve Queensland and to employ labour, why do you penalise the farmer to the extent of £20 or £30 and allow a bank manager to escape? It is all very well to talk about increased production. Every man, nearly, in this State, has some recipe in his pocket or some idea in his head about increased production, but not a single one of them ever thinks of making the conditions on the land a bit better—of giving the man on the land fair play. Instead of removing some of the burdens on the land and making it possible for the men to live there, they keep piling them on the same as they are doing now. That is their chief occupation—to pile burdens upon the people on the land, and instead of increasing production to decrease it—which they are doing very fast. Now, take a man who puts £4,000 into land. He has to pay a tax of about £73 a year. Then you have your professional men—doctors and that class of man. A doctor, perhaps, lives in a residence costing £1,000. His allotment of land cost him, say, £300. He does not pay any land tax, although he enjoys an income of perhaps £4,000 or £5,000 a year; but the farmer who occupies the land and tries to make the best of his country in bringing that land under crop and improving the production of the State, is penalised by about £60 or £70 a year. Then, take a business man: he buys an allotment for £500, puts a store on it worth, say, £1,000, puts £2,500 into his business. He has a capital of £4,000. He only pays land tax on £200, to the amount of about 16s. There on the one hand you have a storekeeper using a capital of £4,000, and you make him pay 16s. a year. The man who goes on the land with the same amount of capital you penalise to the amount of £73 a year. Now, I ask, is this justice for the man on the land? I hope that members will for ever hold their tongue about increased production so long as they keep piling taxes upon the man on the land. If they want to increase production, let them lift these burdens off the people on the land, and let them have some opportunity of making their conditions in life something in comparison with what they are for the men in the cities. Then they may have increased production. Now, there is one thing I would have liked to ask the Treasurer, but he is not here. The Premier is here, and I ask him, "Will he agree to give the farmer a living wage of £200 a year, the same as the labourer, before he pays taxes?"

Mr. COOPER: What labourer?

Mr. BEBBINGTON: Any labourer. I am asking a simple question of the Premier, and no one will agree to it. They will not give the farmer the same terms—the same exemption—as the labourer has.

The SECRETARY FOR PUBLIC INSTRUCTION: He gets it under the Income Tax Act.

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Mr. BEBBINGTON: What is the Income Tax Act if he has not any income? How can that affect a man who has no income? It cannot. If the Premier will grant the farmer that exemption which the labourer has, I will sit down.

The PREMIER: Does he not get it?

Mr. BEBBINGTON: No. I say, will you give him those terms now—that you will not exact land tax from any farmer who has not £200 to live on?

The PREMIER: There is no differentiation in the Income Tax Act.

Mr. BEBBINGTON: We are not talking about the Income Tax Act.

The PREMIER: Or the land tax.

Mr. BEBBINGTON: Yes, there is. Supposing a man had £100 a year income and had to pay £10 a year land tax, the Commissioner would have to take that £10 off that man. The Commissioner gives them the exemptions they are entitled to. I am not finding fault with him, but I am finding fault with the Act. I am asking the Premier will he allow the farmer £200 a year to live on before he claims land tax off him?

The SECRETARY FOR PUBLIC INSTRUCTION: He gets it.

Mr. BEBBINGTON: He does not. Will you give it? I am glad that the Minister for Education interjected as he did. Is the Premier agreed that the Commissioner for Income Tax shall be empowered to allow the farmer £200 a year to live on before he collects the land tax?

The PREMIER: I make no differentiation between a farmer and a labourer. They all get that now.

Mr. BEBBINGTON: The farmer is the labourer. Will you grant the labourer who is working on the farm £200 a year to live on before you take the land tax off him? Here is the Commissioner here now, and I ask a simple question. You say he gets this and he gets the other thing.

The SECRETARY FOR PUBLIC INSTRUCTION: Yes, he does.

Mr. BEBBINGTON: Will you give me authority to go on the Downs and say, "The Government will grant you £200 a year to live on before it claims land tax"?

The SECRETARY FOR PUBLIC INSTRUCTION: Why don't you read the Act? It is there.

Mr. BEBBINGTON: It is not there.

The SECRETARY FOR PUBLIC INSTRUCTION: It is there.

Mr. BEBBINGTON: I say it is not, and I will challenge the hon. gentleman to prove it. Now, that is one thing which I would like to have got, but it is absolutely impossible to get it; and I say there are men to-day who are not getting a living wage, but who pay a good deal away in land tax. That is the great fault we have with the land tax.

Mr. KIRWAN: Your party agreed to the poll tax, which is worse still.

Mr. BEBBINGTON: There are other classes which don't pay land tax, which ought to. Now, coming down in the train the other night I travelled with a lot of gentlemen. Evidently, they were very rich. They lived in New South Wales. They came to Queensland; made fortunes, some of them, went away, and did not pay any tax. Why

should the men who are producing food-stuffs for our people be compelled to pay these heavy taxes? I cannot see any reason for it.

Mr. POLLOCK: What were their names?

Mr. BEBBINGTON: Well, if the hon. gentleman wants their names—I may be at fault, but I can give him their profession, because I heard one of them say, “So-and-so is on the train, and I must arrange with him to win the race.” I will leave the hon. member to guess what their professions were and what were the arrangements which were to be made. I have very much pleasure in moving the resolution, and as hon. gentlemen have professed all kind of good towards the farmer, I don’t see how they can vote against it. I would ask the Premier to consider what I have said, and allow a farmer £200 a year before he pays land tax. If he likes, I will call on him any time. If he thinks the farmer has already got it, I will convince him that he has not. I think a man has a perfect right to have that £200 a year to live on, and I ask the Premier to grant it. I have much pleasure in moving the resolution.

Mr. BAYLEY (*Pittsworth*): I have much pleasure in seconding the motion which has been so ably moved by the hon. member for Drayton. Members generally will agree with me when I say that the continued and increased prosperity of this State depends very largely—almost altogether—upon the success of the primary industries in Queensland. Now, even the Premier and his colleagues were only too willing and only too pleased to allow this and to declare it during the election campaign. I had a number of the Ministry in my electorate, and they made a great fuss over the farmers on that occasion. They told them time after time they were the backbone of the country, and that their one great longing, their one great desire, was to help them—to know their wants and their requirements, and to give them all that they needed to enable them to carry on the industries with the very greatest possible degree of success. But actions speak louder than words, and we very much prefer to see the Premier and his colleagues showing in a practical way that they are desirous of helping the man on the land and in encouraging production, and making this great State the State it should be in this regard. We were told that the Government were the real friends of the farmers. I am sure you will agree with me, Mr. Speaker, when I say they have a queer way of showing it. Now, with regard to this matter, we were told by the Premier on the occasion of his visit to Pittsworth that it was the policy of the Government to sell direct from the producer to the consumer, and to eliminate the obnoxious middleman. His Government was very anxious indeed to assist them in that regard. I presume that is why the Government are selling their fat cattle in the markets to the highest bidder. That is one of the practical ways they have of showing that they are anxious to carry out their programme in this regard, and that they are indeed anxious to assist the man on the land. Now, to come to the motion—the land tax. In regard to this, I can say I see absolutely no reason why the land tax should be imposed upon land which is being put to good use, any more than that the tools of the workmen should be taxed. What his

tools are to the carpenter, what his profession is to the dentist, or to the lawyer, so the land is to the farmer. It is impossible for the artisan to work without his tools. It is impossible for the lawyer to work without his books. And it is impossible for the primary producer to work his property at all unless he owns some property—unless he holds some land. Such being the case, I fail to see where there is any consistency whatever in taxing one and not taxing the other. Now, this land tax, we were told by the Treasurer, was introduced with the idea of forcing land into cultivation. This is absolutely absurd, because we know full well that in spite of the fact that every inch of land which a man owns may be under intense cultivation, that land is still taxed. The mere fact of his using that land and using every inch of it to the best possible advantage does not do away with the fact that that land is still taxed. So that their claim that the tax is introduced for the purpose of increasing cultivation is rather strange on the face of it. Many years ago we had a window tax in England. That was in the dark days. A certain tax was imposed upon every window which appeared in any dwelling-house in England. At the present time, also, we find that in Syria they have a palm-tree tax. Every palm tree which grows in the desert in Syria is taxed.

Mr. KIRWAN: A few years ago we had a poll tax here.

Mr. BAYLEY: A “pole axe” is what somebody else wants.

Mr. KIRWAN: Some of your party got the political pole axe. (Laughter.)

Mr. BAYLEY: There is just as much sense in imposing a window tax in England, or a palm-tree tax in Syria, as there is in introducing a land tax in a land like Queensland, where settlers are so few, where the land is found in such great areas, [4.30 p.m.] and where primary production is only in its infancy. There is one thing I am prepared to admit. I do not believe in good land which is required for cultivation and for settlement being held by a few individuals without being used. I do not believe in that at all. When there are large areas of fertile land required for intense cultivation, and held by a few individuals without being used, then a heavy tax should be put on that land to force the owners to sell or use it. Every man on this side is prepared to admit that. Every reasonable man who has gone into the matter will admit that. It is one thing to tax large areas of land that are not being used, and it is another thing to tax land that is being put to its best use. The Treasurer the other night said that no genuine farmer in Queensland would suffer from the land tax. I know that very large numbers of genuine farmers are suffering from the land tax. The hon. member for Normanby stated that not a single genuine farmer in his electorate was paying the land tax. What sort of farmers has he got in his electorate? Are they all Chinese gardeners who are running their little cabbage patch?

Mr. MORGAN: They are on leased land.

Mr. BAYLEY: They must either be on leased land or they have selected land from the Government, and pay no tax upon it at all.

Mr. PETERSON: I doubled my majority last election, while yours slumped.

Mr. BAYLEY: Good reason why, and the hon. members knows it. The land tax is absolutely an unjust tax. We find there are large numbers of men throughout the length and breadth of Queensland who are prosperous, and who hold large areas of land, and they do not pay a single penny piece in taxation. Why? Because they have purchased from the Government. They have bought on twenty or forty years' terms, and although they hold large areas and are prosperous, they pay not one cent towards the land tax.

Mr. WINSTANLEY: They pay rent.

Mr. BAYLEY: They do not pay rent. We find men living alongside them holding less land, and who have paid a deposit of perhaps 10 per cent. or 20 per cent. on the value of the land. These men arranged to pay for their land in instalments, and pay heavy interest on the remaining 80 per cent. or 90 per cent. The vendors are generally banking institutions, syndicates, or wealthy landowners, but these do not pay land tax on that land at all. The unfortunate struggling farmer has to pay the land tax on the full 100 per cent. value of the land, although 80 per cent. of it is still mortgaged to the vendor. The farmer has to pay his interest every six or twelve months, and it is not right that he should be called upon to pay land tax on the full value of the land. Yet this Government say they stand for the poor struggling selectors. This Government say they are the friends of the struggling farmer. If they were the friends of the farmer they would not make him pay land tax on the full 100 per cent. value of the land, and allow the banking institutions to go scot-free. Yet we are told it is a democratic Government sitting on the opposite side of the House.

Hon. J. G. APPEL: They do not pay. What do they care?

Mr. BAYLEY: Of course, they don't care. I know one man who owns a grazing farm of 4,000 acres in my electorate. He breeds high-class stock, and grows large areas of grain. He paid £4 10s. an acre for the freehold, and he owes a considerable amount on it still. That man has to pay £160 a year land tax. Living alongside of him is another man who bought 8,000 acres of land from the Government. It was bought from a repurchased estate. That land is not being worked, but is held by a dealer, pure and simple, yet he does not pay a penny in the shape of land tax. That is the way the Government help the man on the land. That is the way they help the primary producer in Queensland.

The SECRETARY FOR PUBLIC INSTRUCTION: It is a shame if that man should have to pay £4 10s. an acre to a private owner.

Mr. BAYLEY: There may be no farmers in the Normanby electorate affected by the land tax proposals, and there may be none in the Treasurer's electorate, but there are a large number of farmers in my electorate, and in the Drayton electorate, and in the electorates of other members on this side of the House, who have suffered very considerably by reason of the iniquitous land tax imposed on them.

Mr. GLEDSON: The hon. member for Drayton said that very few paid the land tax.

Mr. BAYLEY: There are very few who are paying the land tax in proportion to the

[*Mr. Bayley.*]

population in Queensland. The great bulk of the farmers in Queensland, however, do pay the land tax.

Mr. KIRWAN: Quote from the Commissioner's report and give the exact number.

Mr. BAYLEY: The Treasurer the other night said that only 9 per cent. of the land tax was paid by the primary producers of Queensland. I quite agree with him, but we know that only a small proportion of the people of Queensland are farmers.

Mr. COLLINS: How many?

Mr. BAYLEY: Less than the proportion of the tax paid by them. If we take a farm of 640 acres, it is not a very large area. It is just an ordinary decent sized farm, and is only a living area. The Treasurer mentioned the other night that no farmer would be affected by this land tax, and that it would be possible for him at the end of the year to take the amount of the land tax from his income tax. In how many cases is the amount payable as a result of income tax in excess of the land tax? Very seldom. The great bulk of the farmers pay far more in land tax than they do in income tax. Then, again, if a farmer owns £1,280 worth of land, unimproved value, no such reduction is possible. If a man holds 640 acres of land valued at £4 an acre, he has to pay a tax of £24 at the rate of 2½d. in the £1. We find that if that land is not sufficiently improved, he pays another £21 sterling at the rate of 2d.; and then there is the super tax of £10 13s. 4d. to add at the rate of 1d. It means that that man has to pay £55 13s. 4d. on his 640 acres if the Treasurer's proposals are agreed to. That is an imposition on the man on the land.

Hon. J. G. APPEL: What do the Government care?

Mr. BAYLEY: They do not care at all, because they have not got to pay, and they have no regard for the man who has to pay. The only time they have any regard for the man on the land is at election time, when they are looking for his support. We must also remember that, in addition to paying that £34 13s. 4d. land tax, the owner of 640 acres of land has to pay marsupial tax, rabbit board tax, dairy tax, etc., and shire council rates, so that these amounts together make a pretty heavy land tax. Yet we have hon. members opposite saying that no genuine farmer is affected by the land tax. It shows how much they know and how much they care about the farmers. The farmer also suffers from the depreciated value of his land caused by the land tax, and that is a considerable item.

Mr. COLLINS: Can you prove that?

Mr. BAYLEY: Yes. I will give some figures. I know one man who came to Queensland a good many years ago and purchased 1,300 acres at £1 16s. an acre. Year after year that man grew crops on 1,000 or 1,100 acres of his property. He grew wheat, barley, and other cereal crops. Four years ago, when the Liberal Government were in power, he was offered £6 5s. an acre for that land. What is the price to-day? If anyone opposite would like to buy it they can get it for £2 5s. an acre, with all improvements thrown in. The comrades on the front Treasury benches are making a good deal of money, and if they want a first-class proposition in land they can buy that land for £2 5s. an acre. There is an

illustration of the result of the mal-administration of the present Government to a very great extent. The taxable value of that land is fixed at £3 an acre—unimproved value—although the owner is prepared to sell for £2 5s. I may say that that man has been compelled to vacate his farm. He has taken his implements and horses to New South Wales, where he is working a farm on the share system.

Mr. COLLINS: Do you expect us to believe that?

Mr. BAYLEY: If you do not believe it, I will take you to the land, and you will see that you can get it for £2 5s. an acre. I will give another illustration. One man I know bought a property in Queensland some years ago for £14,000, and he put £16,000 worth of improvements on it, making the property worth £30,000 altogether.

Mr. COLLINS: Was he a farmer?

Mr. BAYLEY: He was a grazing farmer with plenty of money. He sold that property recently for £3,500. I mention this to show to what great extremities this Government has brought the farming community in this State. (Hear, hear!) Land has very little value in Queensland at the present time. You cannot sell land unless you give a written guarantee that you will pay the land tax and other taxes which this Government may put on from time to time. There is very little difference between putting your hand in a man's pocket and taking his money or attacking his banking account and reducing the value of his property. That is what the Government are doing by their land tax proposals. They seemed to forget that these properties, in very many instances representing the savings of a lifetime, represent the savings which have accrued as a result of the farmer's hard work and the hard work of his family. Not only do the farmers suffer considerably because of the amount of the land tax that they have to pay; not only do they suffer because the land has depreciated in selling value; but there is another way in which the farmers lose heavily, and that is in connection with the loss in securities. In the country districts almost everywhere, bank managers and financial institutions are calling upon the farmers in ever-increasing numbers to reduce their overdrafts. The farmers say, "Our overdraft is not very much heavier now than it was some years ago." "Yes," they are told, "but your security is less." Land which was worth £6 or £8 an acre four years ago is only worth half that now. That is the third way in which this Government has assisted the man on the land. They say that "farmers have had a glorious time"; "the farmers never had a better time since Queensland was Queensland." "See the high prices prevailing at the present time, and which have prevailed since the Government took office"—"that the farmers are on a really good wicket." How much higher is the price of produce than it was a few years ago? Not very much. The farmer does not get very much more for his butter and cheese and other dairy produce than he got a few years ago. And so far as farm produce is concerned, such as corn and hay, he is getting absolutely no more than he was getting a few years ago; but when we come to consider his position when he has to purchase goods, we find he has to pay from 50 per cent. to 400 per cent. more than he had to pay three

or four years ago. Therefore, the farmer is in a very much worse position than he was before the Labour Government took office.

Mr. COLLINS: Rot!

Hon. J. G. APPEL: Fact!

Mr. BAYLEY: When a farmer finds it necessary to put up a new shed or house, look what he has to pay for his timber and iron. When he has to buy boots and clothes for himself and for his children, how much has he to pay? 100 per cent. to 150 per cent. more than he paid some years ago. We hear a lot of talk about the price the farmer gets for his cheese, but what does he pay for his rennet, without which cheese cannot be made? A cask of rennet that used to cost about £4 10s. some years ago now costs up to £50, yet we are told the farmer is on a better wicket now than ever he has been. Small wonder that the rank and file of the Labour party are of the opinion that no hardship is imposed on the farmer in connection with this land tax when we find the Premier and his colleagues telling such fables with regard to the farmers! During the election campaign, the Premier came to Pittsworth, and he had a special train, too. They treated him very well, as they always do treat visitors, but what did he tell the farmers? He told the farmers that they never had such glorious times since Queensland was Queensland as they are having now under a Labour régime. He said, "Don't you believe what you are told by the hon. member for Drayton and the hon. member for Pittsworth, that we are robbing you of your butter. Do you know that the dairymen of Queensland are getting 2d. a lb. more for their butter at the present time than the farmers in the other States of Australia?" And there was great applause from Labour supporters. Not for one moment do I think that the Premier meant to tell an untruth, but I say he was absolutely ignorant of the facts of the case. We know that all over Australia, since October last, the price of butter has been the same. For very many months it was fixed at 149s. 4d. per cwt., and yet the Premier told them they were getting 2d. per lb. more than the farmers in the other States, which works out at 18s. 8d. per cwt. Can you wonder, therefore, that the rank and file of the Labour party are prepared to impose such a hardship as the land tax on the farmers when we find the leader of the Government making such misstatements? Then, the Treasurer told them that they were having a grand time. He said that no Government in Queensland ever treated the farmers as well as they were being treated at the present time. He told them that at the present time the freight on farm produce is less than the freight in any other State in Australia. Is that right?

Mr. COOPER: Yes.

Mr. BAYLEY: He gave the figures, and his figures were absolutely wrong and misleading.

Mr. COOPER: They were supplied by the Railway Department.

Mr. BAYLEY: I do not for one moment say that the hon. gentleman intended them to be misleading, but the Treasurer should know better. If hon. members wish to have the figures, I will give them. Here they are: The Treasurer stated that produce is carried 100 miles in Queensland for 11s. 5d.

Mr. Bayley.]

per ton. The correct rate is really 14s. 10d. I am prepared to admit that produce being carried to port is carried at a lower rate, but, in any case, the figures given by the Treasurer were not correct. In New South Wales, he gives the rate as 14s. 6d., which is correct. For 500 miles, the Treasurer said the rate in Queensland is 36s., whereas the correct rate is 43s. 11d.

Mr. SMITH: Can you tell us what proportion of the land tax is paid on large city properties?

Mr. BAYLEY: A very large proportion of the land tax is paid on city properties, but hon. members must not lose sight of the fact that in almost every case this land tax can be passed on. The landlords in the city can raise their rents. The merchants who own property can increase the price of their goods, and the farmers and other people in Queensland have to pay the extra cost. But the farmers cannot do that. Prices are absolutely fixed as far as the farmers are concerned, and they have to carry the whole burden of increased taxation. Practically, every other section of the community can pass the tax on to the next man, but the farmer has to pay it alone, and for this reason, as well as for other reasons, I have very much pleasure in seconding the motion so ably proposed by the hon. member for Drayton.

Mr. BUTLER (*Lockyer*): I am somewhat surprised at the general lack of knowledge displayed by hon. members opposite regarding the man on the land.

Mr. KIRWAN: When you are here a bit longer you will not be surprised at anything they say.

Mr. BUTLER: They have a most peculiar idea of the intelligence of farmers. During the last election they went throughout the length and breadth of Queensland saying to the farmers that the Labour party would steal their homes—that the Labour party is out to steal their farms. They not only said so, but they had this legend printed and posted all over the various electorates. The farmers in the Lockyer electorate, at any rate, are prepared to have their farms stolen. I desire to move, as an amendment to the motion, to omit all the words after "That," in line 3, with a view of inserting the following:—

"as the policy of the Government, as outlined in the Speech of His Excellency the Governor, is calculated to increase production, to ensure to producers the full return of their labour, and improve the condition of the people generally, the future prosperity of this State is assured."

Mr. BEBBINGTON: By putting on a tax. Add that, please.

Mr. BUTLER: The success of the Government during the last elections is due entirely to the awakening of the man on the land. Three years ago, when this Government was returned to power, hon. members opposite said, "Let the farmer and let the people of Queensland have three years of Labour legislation and it will open their eyes." Well, it has opened the eyes of the farmer so much that he has seen what a good thing Labour legislation is, and as a result, on this occasion, we meet in this House with the farmers' party on this side. The farmer having had a taste of Labour legislation has

[*Mr. Bayley.*

got a burning thirst for more. The Government bases its legislation on the well-known truism, that the prosperity of a State rests upon production from the land. Bearing this in mind, the Government has directed its legislation towards assisting production. We have heard individual cases cited of certain people on the land—I do not say that they are farmers—who have objected to the land tax. I am prepared to produce ten or twenty farmers for every one of the cases instanced by hon. members opposite, all *bonâ fide* farmers, men who are actually working their land and men who are producing in the various farming districts of Queensland, who are not only satisfied with the actions of the Government towards them, but are prepared to support the Government. With one exception, the whole of my committee consisted of the big farmers of the district, who were men with a big stake in Queensland, men who are

[5 p.m.] working farmers, and because of their knowledge of the Government's actions and of what the Government proposes, they supported it at the ballot-box. In the past, as has been pointed out so many times, the farmer has been at the mercy of the middleman. We have here in Brisbane monuments erected by middlemen showing the amount of capital that has been put into their businesses, and which go to prove the industry of the farmer and also to prove that he is not reaping the full benefit of his industry. The man who milks "old Strawberry" does not live at the big house at Toorak and the Hamilton. The man who gets up at daybreak and works until sunset is the man who in the past has been living in the little bark humpy while the middleman has been living in the big house and riding in the motor-car.

Mr. BEBBINGTON interjected.

Mr. BUTLER: I cannot take any notice of the interjections of the hon. member for Drayton, because I do not think he understands the question.

Mr. BEBBINGTON: You do?

Mr. BUTLER: Yes, I do; I have a full and complete knowledge of the question, and so have the farmers of the Lockyer. And so the Government, recognising that the farmers have not been treated fairly at the hands of past Governments, have made an honest attempt to bring the farmer and consumer nearer together. We hope to do it by our State Produce Agency. We hope by an extension of that agency to make the farmer more independent than he has been in the past. We know that the general system at present is that anybody who has anything to sell demands his own price for it. The man who has only his labour to sell demands a certain price for his labour. The lawyer says, "I want so much for advice, so much to fight a case." The doctor says, "I want so much for professional fees." When the farmer goes into the storekeeper he says, "I want a tin of jam." The storekeeper says, "All right, a tin of jam is so much" and after he has bought the jam at the price dictated by the storekeeper he very often has to turn round to the storekeeper and say, "Here is my corn; here is something else I produce, how much will you give me for it?" He has to accept the price offered to him. I believe that the farmer ought to be in a position to demand that the product of his labour should be priced in the same way as all other products in the community.

Regarding the State Produce Agency, members opposite have been citing cases. I might cite a case that would please the hon. member for Drayton. At Grantham a farmer brought in chaff. The local buyer offered him a matter of 3s. 6d.; he got 6s. 6d. at the State Produce Agency. The facts can be looked up. Hon. members might like to study them. Prior to the existence of the State Produce Agency, competition amongst the buyers did not exist. What happened to the farmer was that he was at the mercy of the local buyers, for this reason: The farmer brought his stuff in and the local buyer offered him so much for it. He said, "No, I will not take that; I will send it direct to Brisbane." So soon as it was put on the truck the local buyer got on the 'phone to Brisbane and reported. "So and so has refused to take so much for the stuff he has offered me." The ring got to work at once in Brisbane, and I guarantee that his stuff in Brisbane fetched less than the local buyer offered him. And so the farmers were always forced to take what the local buyers offered them. The State Produce Agency brought into existence by the present Government, is going to do away with that; is going, further, to organise the markets for the primary producer in such a way that he will get a more stable price for the things he produces. Thus the present Government, in awakening the farmer, have taught him the value of organisation. So satisfied have the farmers been with the present Government that a big movement is on foot to form a Farmers' Labour Union. (Hear, hear!) Quite recently the Minister for Agriculture received one of the most representative deputations that ever waited on a Minister; a deputation composed entirely of farmers, some of them in a big way, some in a little way. They came to the Minister and assured him that they found a sense of safety under Labour legislation—a sense of safety that they never felt or could have under past Governments.

In reply to the statement that the result of the Government's policy regarding the land tax has been to decrease production, I would like to point out that we have certain figures before us, figures compiled by the Government Statistician of Queensland, issued in the Queensland "A.B.C." I am sure that these figures will be accepted. We know, of course, that figures cannot lie, although liars can figure. In 1914, according to the Statistician, the total area under crops of all kinds in Queensland was 792,000 acres. In 1916, under the present Government, there were 885,000 acres under cultivation, an increase of almost 200,000 acres. In New Zealand, after the introduction of the land tax, production increased by leaps and bounds. With regard to the argument as to the loss of value, I would like to point out to the hon. member for Pittsworth that in 1914, according also to the Queensland Government Statistician, the local government figures set down an aggregate of £60,000,000 in value. In 1916 there had been an increase of £2,000,000, bringing the capital value up to £62,000,000—figures which do not bear out the statement of the hon. member for Pittsworth that values have decreased.

Mr. BAYLEY: Official figures, which are of no value.

Mr. BUTLER: Not wishing to take up any more time than I have already done, I want to say that I am confident, bearing out what has been said even by members of the Opposition, that the farmer is worthy of all the support the Government can give him. On behalf of the farmers, I know that I can say with assurance that the farmers of Queensland generally who have thought earnestly about the position they are in are satisfied with the present Government, and will give to the present Government that amount of moral support which it is necessary for any Government to get. And I am sure that the Government will continue, as they have done in the past, to legislate, not only in the interest of the farmer, but also in the interests of all the people of Queensland and to assure the prosperity of this State. The present Government have been instrumental in proving not only to the farmer alone, but also to the industrialists, that a breach does not exist between the farmer and the industrialists. The present Government have brought home to the farmer the fact that the industrialist makes for the prosperity of the farmer; that the wage-earner, consuming the products of the farmer, makes for the prosperity of the farmer. The present Government have been instrumental in bringing home to the minds both of the farmer and of the industrialists that their objective is one and the same, and the time will come—we are tending towards that time—when the consumer and the producer will be welded together in one common bond of unity to eliminate entirely the middleman who has been getting fat at the expense of both of them. (Hear, hear!) I am sure that the Government will continue along the lines indicated in the Governor's Speech—to legislate not only in the interests of the farmer, but also in the interests of the whole of the people of Queensland.

HONOURABLE MEMBERS: Hear, hear!

Mr. COLLINS (*Bowen*): It gives me great pleasure to second the amendment so ably proposed by the hon. member for Lockyer. I was surprised at the arguments put forward by the hon. member for Drayton, and also the arguments—if they could be called arguments—put forward by the hon. member for Pittsworth. Both hon. members did not appear to me to have a case—or if they had a case it was a very poor case indeed. The hon. member for Drayton started off by giving an imaginary case of some person who purchased £4,000 worth of land, and I interjected, "Do you mean £4,000 in unimproved value?"

Mr. BEBBINGTON: Yes.

Mr. COLLINS: That means that the farm will have a value of £8,000.

Mr. BEBBINGTON: Why?

Mr. COLLINS: Because, taking on the law of averages, right throughout Queensland, even on the farms and in the city centres likewise, the unimproved value, as a rule, is one-half of the total value.

Mr. BEBBINGTON: Not on very small farms.

Mr. COLLINS: Not only in the case of country land, but in city lands likewise.

Mr. BEBBINGTON: I can quite understand that.

Mr. COLLINS: When the hon. member gets up in this House he makes it very hard to follow him. I want the hon. member for Drayton to understand that the men sitting on that side of the House do not represent

Mr. Collins.]

the country parts of Queensland. (Hear, hear!) It would be just as well for us to have a map hanging here at the back of the Chamber showing in red the parts that we, the Labour party, represent, and in black the parts of Queensland which the Tory party opposite represents. Then the hon. member for Drayton would find that we represent from Gympie to Cape York, and then sweep right round the Northern Territory and join on to New South Wales. He would find that we represent the farming districts of Queensland, not members sitting on that side of the House. We on this side of the House represent, with the exception of one little black spot in the North—that is, Mirani—the great sugar districts of Queensland. (Hear, hear!) The sugar districts are the great farming districts. In those districts are to be found the men who do cultivate the soil. I am very pleased to say that at the last election in the Bowen electorate I made this one of the fighting planks of my contest—that is, the land tax. Let any man in the House, if he can, get up and say that the farmers did not vote for me. There were only three centres where my opponent received a majority, and in one of those he had a majority of only one.

Mr. VOWLES: Are those farmers freeholders?

Mr. COLLINS: Did you not hear the hon. member for Mirani last night quote you about the sale of farms on the Burdekin? The Burdekin is an old established district—one portion of it—where they own their own freehold land; and the other portion of it, I am willing to admit—the Inkerman Estate—is a repurchased estate and they don't pay land tax. If there is any place in Queensland that justifies a land tax it is in and round about Bowen, because in and around the township we have what is known as the Taylor Estate, and we have block after block—you have only to pick up a map of the Bowen district to see it—of land owned by the old squatters. The Taylor monopoly exists in the Bowen electorate. The object of a land tax is to bring this land under cultivation, not to bring about the state of things described by the member for Drayton and the member for Pittsworth—that land will go out of cultivation. I contend that land is being brought under cultivation by our land tax proposals, and that is the main object of our land tax proposals so far as the country lands are concerned. If there is anything that justifies this Government being upon the Treasury bench, it is our land tax proposals. It is only recently that I was on the Atherton Tableland, and what can you see from within one mile of the dairy factory? You can see a block of land in a state of nature; it is standing scrub, with a railway going through the centre, in the same state of nature—with the exception that the best timber is removed—as when Captain Cook first sighted Northern Queensland. Is that going to stand for progress? Why, the object of the land tax is to bring this land under cultivation so as to enable our railways to pay.

GOVERNMENT MEMBERS: Hear, hear!

Mr. COLLINS: For the member for Drayton and the member for Pittsworth to throw off at us that we don't happen to own land, is a silly line of argument. As I have said in this House before, the people of Queensland say they require seventy-two men to

make laws, and we cannot be here making laws and cultivating the soil at the same time. A man may be a very good cultivator of the soil, but he may be a very bad law maker; while the man who is a good law-maker may be a very bad cultivator of the soil. I am tired of listening to what I term the silly arguments put forward as against this proposal, about taxing the farmers. Why do not hon. gentlemen quote the facts to us? Surely, they are not ignorant of the fact that the Commissioner of Taxes (Mr. Hughes) issues a report? Why do not they bring forward facts? What do I find according to his latest report? I find that there are 21,949 estates that pay the land tax. And what do I find when I examine it closely? The first figures I am going to quote are in regard to what, I take it, the hon. member for Drayton calls the poor farmer. I find there are 12,728 who paid the land tax at the rate of 1d. in £1—that is, from £200 to £500—and they paid on £6,550,888 of an unimproved value, and the total amount of tax paid was £13,550 ls. 11d. Now, included in that 12,000 are city properties, town properties, as well as country properties. Therefore, the argument is that those 12,000, on an average, only paid a little over £1 per person or per estate. Can you get beyond those figures? I know that what they are really doing is this: they are making, as they always are doing, a special bit of pleading for the few, because the hon. member for Drayton admitted in the course of his remarks that it was only a few who paid the land tax.

GOVERNMENT MEMBERS: Hear, hear!

Mr. COLLINS: I am glad to get that admission from the hon. member, because I have made a special study of this subject. Out of the total of 21,000 estates which pay land tax we find the total amount paid is £310,703 2s. I find that 2,000 estates in Queensland pay £243,120 14s. 8d. Now, hon. gentlemen on that side of the House claim that they represent the farmer. What they really do represent are those 2,000 wealthy corporations and big estate owners.

GOVERNMENT MEMBERS: Hear, hear!

Mr. COLLINS: The land monopolist—that is what they really represent, and the little bit of special pleading we had to listen to this afternoon from the hon. member for Drayton and the hon. member for Pittsworth was on behalf of those 2,000, because the member for Drayton said it is only a few who pay the land tax. I only wish that the member for Albert were here, because he is continually throwing off at us on this side of the House that we don't hold land, that we don't pay income tax, and so on, and he said there were only a few persons in Queensland who paid income tax. I may be making a digression by getting on to that, although I do not think I am if I understand the amendment aright; it is a very broad amendment, indeed. At any rate, if the member for Albert were here I would tell him that that is a reflection upon our system when he is able to stand up in his place in the House and tell us that the bulk of the people in Queensland do not pay either land tax or income tax. That goes to prove what I have been saying, that the largest freehold estates of Queensland are owned by a few persons, and when he said that they did not pay income tax he assumed that the bulk of the people of Queensland are earning less than £200 per

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annum—which I am willing to admit—and on which I may have something to say later on when we get to another part of the business after 7 o'clock, in connection with the income tax. I want now to point out that the total amount of unimproved value on which land tax was paid, according to table A, was £33,397,086—that is, the total amount on which the tax was struck on the unimproved value amounted to this; and I have mentioned the amount that was collected. The point I want to make is this: Out of the total of £33,000,000, the unimproved value of those 2,000 estates amounts to £16,918,344, or a little over one-half of the total unimproved value in Queensland. What do hon. gentlemen there stand for? Do they stand for the poor farmer?

GOVERNMENT MEMBERS: No fear.

Mr. COLLINS: It is we on this side of the House who stand for the poor farmer. As the member for Lockyer said in the course of his remarks, the eyes of the farmers were open at the last election; and the member for Drayton nearly disappeared. In fact, in my forecast of the election in my electorate, it was the only electorate in respect of which I made a mistake. I predicted he would go out, but he did not; the others did go out. As for the member for Pittsworth—well, he would not have been here if it had not been for the contingent vote. Why, the member for Pittsworth knows full well that nearly one-half of the electors in his electorate favoured the Labour party's policy; and as they favoured the Labour party's policy, they certainly favoured the land tax as passed by this party in 1915. In fact, the land tax will have to go further later, when we see land such as that which has just been described by me right along the coast from Brisbane to Rockhampton, undeveloped. How can a country progress that does not make use of its land? No man made the land, said one great authority, greater than any man in this House. The land should be the common property of all men; men should only be allowed to use the land, and use it for productive purposes. That is what this land tax proposal aims at. Now, I mentioned about those 2,000 estates. I just want to point out that we have, out of those 2,000 estates, 131 with an unimproved value of £5,778,794. I would like to know, was the member for Drayton making a special bit of pleading this afternoon for those 131, who had to pay in land tax £112,178 ls. 6d. or a little over one-third of the total amount collected under the land tax? And these are the farmers' friends, getting up in this House and trying to gull the farmers outside! When the member for Drayton put a motion upon the business-sheet, why did not he try to get some facts and figures, so as to give us something to think about, and give his electors something to think about likewise? A more sorry exhibition I have never listened to, than I had to listen to this afternoon. They put up no fight for the farmer at all. They tried to make out the farmers were leaving the land. They tried to make out there was less land under cultivation; and in the "A B C" quoted by the hon. member for Lockyer, the hon. member proved to the contrary; just the same as, in the last session of Parliament and in the session before, the member for Mirani continually was getting up in his place in this House and saying that land was going out

of cultivation in the sugar districts; and time and again I got up and said that was an untruth—I did not like to say it was a lie, but that is what I thought—because land was not going out of cultivation in the sugar districts. What is the position? In my own electorate to-day we have more cane than it is possible for the mills to cope with. That is the position at the present moment; proving right up to the hilt that what I said two sessions ago, and even last session, was correct. The farmers of Queensland are not afraid of the Labour party.

GOVERNMENT MEMBERS: Hear, hear!

Mr. COLLINS: In fact, they believe in the Labour party. I was a fairly good judge in 1916, during the conscription campaign. I said, "It only requires a small effort to be put forth on the Darling Downs and we will sweep the whole of the Darling Downs." A little more effort put into those contests in the Darling Downs, and the seats are ours. I would not hesitate myself to run against the member for Pittsworth, or even the member for Drayton, believing that I would get returned; because the same foolish kind of arguments were used to the farmers that I have the honour to represent, but I have taken good care to try and instruct the farmers that I represent, because when I make a speech in this House I do not depend upon the Tory Press to report me, I take good care that that speech is sent to the farmers in my electorate so that they will know the truth. You cannot get away from these reports, and if these reports are not correct, my line of argument is not correct. What, after all, is this proposal regarding the land tax? It is only taking back from the community that which the community has created.

GOVERNMENT MEMBERS: Hear, hear!

Mr. COLLINS: I find here, according to this "A B C," there are about £60,000,000 represented throughout the State of Queensland according to our shire valuations. I find we have about that amount of borrowed money. Therefore the argument is that it is the money that has been borrowed, to a large extent, which has created what is known as unimproved value. Under these proposals, or under the proposals that will be submitted later on, the community is only taking back for the benefit of the community a little of that which the community has created. It is one of those taxes which, the more we see of it—as they say—the better we like it. Of course, large land speculators, men who do not add to the production of wealth in this State, are not in favour of a land tax; they are opposed to a land tax. In fact, they are opposed to every reform. It is foolish to argue, as the hon. member for Drayton did, that the farmers and dairymen paid the tax. The hon. member for Gympie (Mr. Dunstan) asked certain questions in this House last session of Parliament, and the answer that he received was that the farmers and dairymen of Queensland, fruitgrowers included, only paid 9.8 per cent. of the total tax; not 10 per cent. of the total tax.

The TREASURER: And some of them got remissions afterwards.

Mr. COLLINS: Yes, and some of them got remissions, as the Hon. the Treasurer interjects. The hon. member for Drayton has

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commenced very early to try to throw dust in the eyes of the farmers of Queensland. Well, I don't think he is going to succeed.

Mr. BEBBINGTON: Those who pay it know they are taxed

Mr. COLLINS: Well, I have quoted those who pay it. I have quoted figures showing that 131 persons are responsible for one-third of it, and that 2,000 estates paid £243,000 out of a total of £310,000. I [5.30 p.m.] am quoting facts. I am not in the habit of quoting fiction. How many farms are there valued at £4,000? There may be some in the sugar districts, but there are certainly none in the wheat-growing districts. Land in the sugar districts is of a higher value than that in the wheatgrowing districts.

Mr. BEBBINGTON: There are plenty of farmers with 1,000 acres of land worth £4 an acre.

Mr. COLLINS: Unimproved value?

Mr. BEBBINGTON: Yes.

Mr. COLLINS: Well, if it is worth £4 an acre, unimproved value, the farm must be worth £8,000. The hon. member for Pittsworth told us just now about a grazing farmer who had a grazing farm worth £30,000, and he sold it for £8,500. I would like the hon. member for Pittsworth to give us the name of that man, and where his farm is situated, because I do not think that any man would spend £16,000 on a grazing farm after paying £14,000 for it, and then sell the lot for £8,500. I would like to know where that farm is.

Mr. BAYLEY: On the Darling Downs.

Mr. COLLINS: I have my doubts about it. If it is true, then the Darling Downs must be a very poor part of Queensland, so far as farming is concerned. At any rate, I think that I have proved that this land tax is not going to ruin the farmer. I speak on behalf of the farmer, while hon. members opposite speak on behalf of the large estates which we wish to burst up in order to bring them under cultivation. (Hear, hear!)

Mr. BEBBINGTON: They are under cultivation already. You cannot improve them more than they are.

Mr. COLLINS: I have seen numbers of large estates that are not cultivated. Why should men have to go out into the "Never Never," when alongside our railway lines are large areas of land fit to grow crops on at the present time? If it were not for the fact that that land is already monopolised it would be put under cultivation, and that is what the land tax aims to do. (Hear, hear!)

Mr. BEBBINGTON: Why don't you sell the Jimbour land, which you have in hand already?

Mr. COLLINS: The worst advertisement that the Jimbour land ever received in this House was from hon. gentlemen opposite. I have not been in that part of Queensland, but, judging from the speeches of hon. members opposite, I do not think I should be inclined to take up land at Jimbour. (Hear, hear!) No one has cried "Stinking fish" more about Jimbour and the Darling Downs than hon. members opposite. I would now like to quote some figures in connection with the land tax, which I quoted before, and I do so because they cannot be quoted too

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often. I want the farmers in my electorate to know that it is not the farmers who are paying the land tax. There is a little farm in Queen street, Brisbane, of 1 rood 32 perches, belonging to the Bank of New South Wales, which was valued in 1915 at £30,000.

Mr. G. P. BARNES: What has that got to do with the motion?

Mr. COLLINS: The Speaker will pull me up if I am out of order. I would remind the hon. member for Warwick that I am speaking to the amendment. The hon. member has sufficient knowledge of parliamentary procedure to know that the amendment is a very wide one.

Mr. G. P. BARNES: The exemption is asked for the farmer and not for the city properties.

Mr. COLLINS: I am speaking to the amendment, and I am inclined to think, from the short time I have been in Parliament, that the amendment is wider than the Address in Reply. Perhaps the hon. member for Warwick might own one of the properties, and that is why he does not wish me to quote it. The list of properties I have here are situated in Queen street, Brisbane—

Area.	Name.	Unimproved Value.
R. P.		£
1 32	Bank of New South Wales ...	30,000
1 32	Telegraph Newspaper Company ...	24,705
1 8	W. F. Corbett, Carlton Club ...	21,780
0 32	A.M.P. Society ...	20,500
0 20	Commercial Bank of Sydney ...	19,500
0 35½	Spencer Block ...	27,790
0 27½	Australian Hotel ...	13,680
1 0	Courier Buildings ...	36,500
2 28	Queensland National Bank ...	67,800

I told the electors of Bowen that it was the owners of the land in Queen street, Brisbane, that paid the land tax, and that is the reason I am standing here to-day. I was able to convince the farmers of Bowen that it was not they who paid the land tax, but the cities and towns. To-morrow morning we will see in the "Gallery Notes" in the "Courier," that the hon. member for Drayton made a brilliant speech in defence of the farmers against the land tax. (Government laughter.) I do not suppose that the "Courier" will make special reference to the figures which I have quoted this evening. (Hear, hear!) At any rate, the Labour party stands for production. Anyone who travels through Queensland will see that land monopoly exists right from one end of the State to the other. Land is not being brought under cultivation as it should be. We are told that the railways do not pay. How can you make the railways pay when they run through country that is lying idle? The only way to do is to put as much land as possible under cultivation, and we can do that by increasing the land tax. We want to burst up the large estates and put the land to some profitable use. (Hear, hear!) This party is not a party that stands for timidity. We are a bold, courageous party, determined to make history. We are in favour of developing Queensland, and we are going to do it by making those people who hold the land

pay a land tax. We heard the figures given by the hon. member for Lockyer, but there were 200,000 acres more under cultivation in Queensland in 1916 than there were in 1914. Can hon. members opposite deny that statement? I asked the hon. member for Drayton just now how many farmers there were in Queensland. I understand that there are 25,000 farmers, dairymen, and fruitgrowers in Queensland.

Mr. BEBBINGTON: And you tax those few.

Mr. COLLINS: No man has championed the farmer more than I have done since I have been in this House, and I can say that this land tax does not hit the farmers.

Mr. BEBBINGTON: I say it does.

Mr. COLLINS: You are wrong. Anyhow, I do not intend to speak at any greater length. If any hon. gentleman can get up and refute my figures, I would like to hear him. I know they cannot do it. They might refute my line of argument, but they cannot refute my figures, because I took great care in getting these figures, as I do not like to be tricked at any time in politics. I do not like the idea to go forth that it is the farmers of Queensland that are paying the land tax, because they are only paying the amount mentioned by me.

Mr. TAYLOR (*Windsor*): I am not in a position to be able to refute the figures which were given just now by the hon. member for Bowen. The hon. member is an older parliamentarian than I am, and, no doubt, he is able to show here to-night that he has made a particular study of this question, and has got a considerable number of figures together which, no doubt, is very useful information of its kind. I do not intend to dispute those figures. The reason I have risen at this particular time is to refute some of the statements made by the hon. member for Lockyer. The statement was made by that hon. member, and also by other members on that side of the House, about the wonderful things that the State Produce Agency was doing for the farmers of Queensland.

Mr. SMITH: What it is going to do. It has only just started, you know.

Mr. TAYLOR: What I want to tell hon. members on the other side of the House is this: They are probably not aware that 50 per cent. of the business done by the State Produce Agency in Queensland to-day is in connection with goods purchased by that agency in Tasmania, Victoria, New South Wales, and throughout the State of Queensland. I can say that 50 per cent. of their business is made up in that way, and probably 70 per cent. of it. That is the State Produce Agency which we were told was started in the interests of the Queensland farmers. We were told that the State Produce Agency was going to dispose of their produce, and was going to get them considerably higher values than they were getting before. We have heard about all the wonderful things the State Produce Agency was going to do, and we can see what they have done, as reported in the "Daily Standard" of to-day's date. This is what the "Daily Standard" tells us—

"At the auction sales held in the railway markets in Brisbane the State Produce Agency to-day offered 57 bags of lucerne chaff, and all the other agents throughout the city offered 1,200."

The "Standard" also tells us this—

"The State Produce Agency offered no maize at all. All the other agents offered 135 bags."

I am quoting these figures from the "Daily Standard" of to-day's date.

Mr. SMITH: What is the average submitted per agent?

Mr. TAYLOR: I am showing you what quantity of produce was handled by the State on behalf of the farmers of Queensland. I can tell you this, that the commission earned by the State Produce Agency, according to the business recorded by the "Daily Standard" to-day, would probably amount to about £4. With regard to potatoes, the State offered 17 bags, and the others offered very nearly 300 bags. Then, with regard to oaten chaff, if you take the same record you will find that the State Produce Agency offered none, and that the others offered 242 bags. Then, if you come to pumpkins, you will find that the State Produce Agency offered 91 bags, and the others offered 123 bags. Like the hon. member for Bowen, I believe in being very careful of my figures, and I believe in making statements that I can justify and substantiate every time. I want to say that the great benefits that the State Produce Agency is supposed to be working in the interests of the farmer are not being accomplished at all.

Mr. PETERSON: It has only been running a few weeks.

Mr. TAYLOR: It has been running for two months, and prior to that the State Produce Agency for two or three months was circularising the whole of the farmers of Queensland, soliciting their consignments. Not only did they circularise them, but they had representatives canvassing for their business, and this is the result after two months of business of the wonderful State Produce Agency which is going to work such wonderful reforms for the farmers of Queensland.

A. GOVERNMENT MEMBER: Why are you afraid of it?

Mr. TAYLOR: I have not said I am afraid of it. Hon. members opposite have stated the wonderful things it is supposed to be doing, and I am trying to show you that it is not doing those wonderful things. Instead of bringing forth mountains it has brought forth a mouse. It is remarkable, if these better prices are being obtained, that the State Produce Agency is not receiving a greater amount of support from the farmers of Queensland than it is having. It is really lamentable the ignorance of hon. members in connection with this particular line of business. The hon. member for Lockyer told us that there was a ring. I challenge the hon. member for Lockyer or any other hon. member to prove that there is a ring or that there ever has been a ring. It is all very fine for an hon. member to get up and vilify a certain class of traders who have been running this business for many years, and to tell us that they have been doing this and doing that. Let them furnish the evidence. I challenge them to furnish one single tittle of evidence that there is in existence in Brisbane to-day or ever has been any such thing as a ring. It is only right and proper that in a matter of this kind, when hon. members get up and make certain statements, that they should be sure that their statements are in accordance with fact. Although I listened to the figures of the hon. member for Bowen, I still consider

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that the imposition of this land tax on the primary producers of Queensland is iniquitous, and is not in the best interests of the State of Queensland.

Mr. PETERSON: That shows that you know nothing about it.

Mr. TAYLOR: I certainly will not go to the hon. member for Normanby when I want knowledge. I will go a little further afield.

Mr. PETERSON: Why don't you speak the truth?

Mr. TAYLOR: What did I say that is not true?

Mr. PETERSON: You said all the producers of Queensland were called upon to pay the land tax.

Mr. TAYLOR: I did not say that. The fact is that so far as the primary producers of Queensland are concerned, I feel that they are carrying quite sufficient and quite enough burdens at the present time, and it is a matter of surprise and regret to me that men like myself, representing the city and suburban constituencies, should endeavour in any way to make light or treat with indifference these men and women on the land. It is not only the man on the land whom we have to consider. We must not forget that there is a woman on the land as well as the man on the land, and were it not for the wives and daughters of our primary producers there would very soon be jolly few men on the land. In our debates it is very rare that we hear anything at all said in connection with the woman on the land. If we want to keep these people on the land, it is not the proper thing to put taxation upon them. We are told a good deal about large estates. We are not here to advocate that large estates should go scot free. We are not here in the interests of the large landowners who we have been told to-night are deriving such benefits from their properties; we are here to advocate what hon. members on the other side also advocate—proper protection for the small man and the small grower and give him a chance to live. He is working when we are in bed. He does not work eight hours a day six days a week. He works seven days a week and about twelve or fourteen hours a day. That is the amount of labour he puts into his work, and we are reaping the benefit of it. We are all being supported and carried along on the back of the man on the land. We can deny it if we like and say it is not correct, but I say we are all being supported and maintained all through the piece by these men and by these women on the land. We know very well that, so far as the man on the land is concerned, he never knows until his crop is in his barn or in the bag what he is going to get for it. He has to take the risk of bad seasons and all kinds of things. He has to take the risk of the market.

Mr. PETERSON: You are a commission agent.

Mr. TAYLOR: I am not a commission agent. The hon. member has said that which is not true again. He evidently does not know what he is talking about, because I am not a commission agent.

Mr. PETERSON: You are in the business, anyway.

Mr. TAYLOR: I say I am not a commission agent, and you should be sure of your facts before you jump into the breach.

Mr. PETERSON: You make your living out of it.

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Mr. TAYLOR: I admit that, and you are living on it as well as I am.

Mr. PETERSON: No.

Mr. TAYLOR: I say you are. I say every one of us who is not actually a primary producer and working on the land is living on the man who is growing produce in order that we might be fed, and instead of putting further taxation on these men, it is only right and proper, so far as the Government can possibly do it, that they should remove all the obstacles in the way of production. Another matter that the man on the land has to contend with is this: Every man farming in Queensland does not live alongside a railway line. Many of them live, perhaps, 15 or 20 miles from a railway, and these men who are living these long distances from our railway system—

Mr. GUNN: Have to contribute to the fish shop.

Mr. TAYLOR: Yes, have to build the fish shops, which are absolutely unnecessary, and the joinery works, which are absolutely unnecessary, when they cannot get a decent road from their farms to the nearest railway station in order to cart their produce there. That is one direction in which the Government should assist the farmers more than they are doing to-day—in giving them better access to a railway station and to the various markets. Why should a man, after he has grown his produce, have to labour and struggle over the bad roads in Queensland with a wheelbarrowful of produce, when, if he had a decent road and proper means of access to a market, he would be able to take a full load and so save expense and produce cheaper?

Mr. BEBBINGTON: And then tax him as well.

Mr. TAYLOR: And then tax him after that. I feel satisfied that quite a number of the city men do not realise how much they are indebted to the small farmer for a living and for the means of sustenance. If they realised the position as they should realise it, they would lift the taxation off his back and not crush him down the way they are doing. You can go throughout the southern portion of Queensland and you will find farmers and their families practically living on pumpkins and sweet potatoes.

Mr. SMITH: The produce merchants do not live on pumpkins.

Mr. TAYLOR: They do not. Produce merchants, like members of Parliament, live jolly well. There is no question about that. They do not live on pumpkins and sweet potatoes; they live on the best they can get. That does not affect my argument one bit. I contend that the farmer doesn't live on the best. He has to make the best of what he can get, and very often he has very little to buy the wherewithal. Now and again he comes to look at the show in August, and then, as one hon. member said, he is called "Mr. Wayback," "Cockey," and one thing or another, and a good deal of sport is often made of him by the city men. It is not a fair and proper position that the man who is delving, grafting, and toiling year in and year out should not have better encouragement than he is getting at the present time from the Government of Queensland. A continuation of these taxation proposals will crush the very life out of the primary producers of this State. The Treasurer told us

yesterday that the amount of taxation collected in this particular matter was a negligible quantity. If it is a negligible quantity, why does he not strike it out? When the matter of motor-cars was introduced, the Treasurer, with a wave of his hand, although it run into several thousand pounds, said, "That is a very small matter." I do not object to any Minister using a motor-car. I say a Minister should use a motor-car on every occasion when on public duty, and I go further and say that the wife of any Minister, when she is carrying out a public duty, no matter how small a matter it may be, should also have the use of a motor-car, but I jolly well do not see why a State motor-car should take a Minister down to the Ascot races. Let Ministers have motor-cars as much as they please in carrying out their public duties, but when it comes to that kind of thing, it is time it was stopped. Although these economies may appear in the eyes of the Treasurer and in the eyes of some hon. members opposite to be very small matters, when they are put in the aggregate they total a considerable amount of money. I hope, so far as the primary producers are concerned, that the Government will make a halt, and that they will resolve to turn from the error of their ways and see that the time has now arrived when, if they want to decrease the cost of living—which they have told us for some considerable time they are desirous of doing—that they will give greater encouragement to the man on the land than has been given during the past three years.

At 7 o'clock the House, in accordance with Sessional Order, proceeded with Government business.

WAYS AND MEANS.

TAXATION PROPOSALS—RESUMPTION OF COMMITTEE.

(Mr. Bertram, Maree, in the chair.)

Mr. MACARTNEY (*Toowong*): I think I have a few minutes left, and I propose to make use of portion of my time in moving an amendment in Part A. subclause (1), on the second line. I propose the omission of the figures "1917," with a view to inserting the figures "1918." The object of the amendment is to limit the taxation which is proposed to the financial year commencing on the 1st January last, so as to prevent the hardship which will be involved by the imposition of the two extra taxes in the one year. I dealt with this subject in remarks I made yesterday, and I do not propose to take up the time of the Committee at any length in urging it again, beyond saying that the collection of this tax for two years will amount to a very great hardship on a very large number of persons in the State, and a very great hardship on certain businesses of the State.

The TREASURER: It will be no worse than if the Bill passed last year.

Mr. MACARTNEY: The hon. member said last night that all income tax Bills have a certain amount of retrospectivity. That is so, because they go back usually to what is the beginning of the current financial year, but this not only goes back to the beginning of the current financial year, but also to the beginning of the year

before. That is not altogether the fault of the taxpayer. Whoever was to blame for the non-passing of this measure—whether it was the Government, on account of the character of the Bill, or the Government on account of the management of the finances, or whether it was the fault of the other House—it is not the fault of the taxpayer.

The TREASURER: You are wrong in saying that this goes back to the beginning of the last financial year; it only goes back to the beginning of the last calendar year.

Mr. MACARTNEY: It goes back to the beginning of 1917. It will be payable for 1917, and also for the current year.

The TREASURER: For the current calendar year. We will use last calendar year as the basic year.

Mr. MACARTNEY: Well, the beginning of the last calendar year is worse than the beginning of the last financial year.

The TREASURER: The last financial year would begin on the 1st July, 1916.

Mr. MACARTNEY: However, I deal with the question as fully as necessary for the occasion. We know the position in this Chamber, and we cannot help ourselves.

The TREASURER: This amendment will relate, of course, to the land tax resolution only?

Mr. MACARTNEY: Yes.

The TREASURER: The amendment cannot be accepted. The policy of the Government in regard to this matter was pretty clear, and so was the statement I made to the Committee outlining the financial position on the evening before last. The justification of the position is that the resolutions take the tax back to that financial year for which it would have been collected if the Bills had been passed when originally introduced. The two years tax will not be payable on the same day.

Mr. G. P. BARNES: You previously collected two land taxes in one year.

The TREASURER: I do not know that, because two land taxes may be collected in one year, that must at all hazards be avoided. The taxpayer in Queensland is liable to pay four taxes in one year, and sometimes more. He ordinarily pays a land tax and an income tax to the Commonwealth, and a land tax and an income tax to the State.

Mr. G. P. BARNES: You think they should be multiplied?

The TREASURER: No, they should not be multiplied beyond what is a just and equitable degree of taxation, and these Bills certainly do not go beyond that point. That is what I want to explain with regard to the impression in the hon. member's mind. He was imagining that next time the assessments go out for income tax the taxpayer will be taxed practically a double amount and will have to pay at the moment—two years' tax on one day. But that is being avoided by the early introduction of these Bills, in order that the additional assessments will go out within a month or two after the Bill goes through, and the tax will become payable within a month or two of the Bill passing, or in the second half of this calendar year, whereas the next tax

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will not be assessable until after the end of January next.

Mr. MACARTNEY: It, nevertheless, applies to the same year.

The TREASURER: It takes as the basic year the same year for which it would have been collected if these Bills had been passed when originally introduced, and the only hardship that can possibly be occasioned would be owing to the fact that certain persons may have settled their accounts and invested their surplus incomes to such an extent that it would be inconvenient to pay two taxes at once.

Mr. MACARTNEY: They may "invest" it by spending it, in many cases.

The TREASURER: I do not think that will result in much hardship; for we must not forget that most of the taxpayers—there are a good many thousand in Queensland—must have had that possibility fully in mind when the elections took place, and in full possession of that knowledge they returned this party with an increased majority, apparently—together with other electors—giving them a mandate to go on with the taxation proposals. Nobody can say that it is a new proposal to introduce these Bills. Our intentions were made a prominent feature of the campaign, not only by members of the Government party, but also by members of the Opposition. We did not hide our intentions as to the reintroduction of these Bills.

Mr. G. P. BARNES: Do you know that many of your supporters in the country are hopeful that the Upper House will again reject them?

The TREASURER: That seems to me paradoxical—that many of our supporters, though they have voted for us and our candidates, hope that the Legislative Council will reject our proposals.

Mr. MOORE: Just as paradoxical as keeping the Upper House last time.

The TREASURER: We would not have kept it five minutes if we could have disposed of it.

Mr. MOORE: But the taxpayers did.

The TREASURER: Let me ask hon. members whether they regard the attitude of the Government party during the elections as in any way obscure? This proposal was put in the forefront of the programme. It was mentioned in the election leaflets and circulars. It was announced from the platform. We did not hide our intentions as to this proposal. We announced that the Bills would be reintroduced, and that if they were passed, as they should have been last year, as was intended, there would be no deficit, and that they would enable us to meet the accounts for the years and wind up with a moderate surplus. That is the position, and if any individual hardship is likely, we can regret that, and if it is likely to be such as seriously to affect an individual taxpayer's business or standing financially, I have no doubt we can consider applications and give relief by way of time to pay the extra tax. Probably that will meet all the cases, by reason of the fact that the Bills have been deferred, and beyond that I do not think we ought to be asked to go. Ordinary business people, with due regard to prudence, make provision for obligations that are going to accrue during the year.

Mr. MACARTNEY: Who could have anticipated this?

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The TREASURER: Any man of ordinary intelligence and foresight and knowledge of political affairs should have anticipated it, because he must have known, if he reads the political barometer correctly, that the Government would come back again and pass these Bills. Perhaps, while I am on my feet, I might mention a matter raised by a number of members with regard to the application of the income tax to mutual life insurance companies. The matter has been placed before me by the companies, and I have gone into it very fully with the Commissioner, and arrived at the conclusion that we might exempt those companies from the operation of the super income tax. At present the income of such companies is arrived at on a basis well recognised by members—that is, by taking a certain percentage of the premium income and treating that as profits for the year. So far as mutual life insurance companies are concerned, it is 25 per cent. It is a rather arbitrary system of arriving at their profits, but it is a system established by past Governments and not by this Government. I realise that at the present time certain life assurance companies may be suffering some little hardship, because they are called upon to pay very heavy claims by reason of the war, therefore the tax falls heavily upon them by reason of the fact that actual profit or income—if it can be called profit—may be smaller than in an ordinary year. For that reason a provision will be made in the Bill exempting them from the operation of the super tax. It should be mentioned, however, that it has also been the practice, in assessing the profits of these companies, not to take into account the extra revenue derived by them from war premiums. The 25 per cent. of the premiums is calculated on the ordinary premiums, and not upon the special war premiums. So, hon. members will see that special consideration has already been shown to those companies, and in order to obviate hardship, the super tax will not apply to them.

Mr. MACARTNEY: I just want to say one word. I notice at the end of clause "A" the words "this resolution to be in force as on and from the twenty-ninth day of December, 1915." There has been some misconception apparently in the minds of some people as to what the meaning of it was. I understand from the hon. gentleman that it only amounts to the ratification of a practice which has been adopted during the last year or two, apparently without objection on the part of the taxpayer.

The TREASURER: That is so.

Mr. MACARTNEY: If that is the explanation of it, then there is no more to be said. But in reference to the hon. gentleman's argument about the result of the election being taken to be an absolute adoption of this Bill by the people, I would like to point out that I think the statement is fallacious, because the details of these Bills were not discussed by the people at all. They could not be said to have been discussed in such a way as to come to the minds of the people at all.

The TREASURER: You must not forget the fact that we made special reference of our intention to reintroduce these Bills.

Mr. MACARTNEY: The hon. gentleman said so. We have, however, to acknowledge the fact that they contain features which the electors cannot be expected to have endorsed, the harsher and more unfair provisions of

these Bills. As a matter of fact, we know that the elections turned on other things; they turned on labour against capital; they turned on certain other points—on general issues, on general questions. To show the extraordinary views of some people who were supporting the Government and who had money in the Savings Bank, they said they did not mind voting for the Government for the lowering of their hours and the adding to their wages, but they were not going to allow the Government to speculate with their money, and they withdrew it.

The TREASURER: Do you say that is the reason? They were stampeded.

Mr. MACARTNEY: It shows that although people supported the Government, it cannot be said they endorsed every line of this or any other Bill, nor all the lines of their policy. At any rate, there is not very much more to be said, and as there is an arrangement to get these matters through as soon as possible, I will not add to what I have already said.

Question—That the figures proposed to be omitted stand part of the resolution—put; and the Committee divided:—

AYES, 29.

Mr. Barber	Mr. Mullan
“ Carter	“ O’Sullivan
“ Collins	“ Payne
“ Coyne	“ Pollock
“ Dunstan	“ Riordan
“ Foley	“ Ryan, D.
“ Free	“ Ryan, H. J.
“ Gilday	“ Ryan, T. J.
“ Gillies	“ Smith
“ Gledson	“ Theodore
“ Hunter	“ Wellington
“ Kirwan	“ Whitford
“ Lareombe	“ Wilson
“ Lloyd	“ Winstanley
“ McLachlan	
Tellers: Mr. Riordan and Mr. Smith.	

NOES, 17.

Mr. Barnes, G. P.	Mr. Morgan
“ Barnes, W. H.	“ Petrie
“ Bayley	“ Roberts
“ Corser	“ Sizer
“ Elphinstone	“ Somerset
“ Grayson	“ Swayne
“ Gunn	“ Taylor
“ Macartney	“ Vowles
“ Moore	

Tellers: Mr. Roberts and Mr. Sizer.

Resolved in the affirmative.

Mr. GUNN: I want to know the meaning of clause 2—

“That the amount of exemption by way of deduction which shall be allowed under section 11 of the Land Tax Act of 1915 in ascertaining the taxable value of undeveloped land shall bear the same proportion to the sum of three hundred pounds in the said section referred to as the total value of all the undeveloped land bears to the total value of all the land held by the same taxpayer.”

It may be very plain to legal gentlemen, but it is not very plain to me. I would like the Minister to give some explanation.

The TREASURER: It may seem somewhat obscure on a casual reading of it, but the meaning of it is that we set down the basis on which the Commissioner shall compute the exemption to be allowed with regard to undeveloped land. This sets down the principle of proportionate exemption, allowing the Commissioner to grant proportionate exemption, which has been the practice ever since the undeveloped land tax has

been applied, but as to which there is some doubt regarding whether the original Act authorised it—whether he should have allowed any exemption at all, or the full exemption of £300. He struck the happy medium and allowed the proportionate exemption in accordance with the proportion of undeveloped land to the total value of the estate which was held by the taxpayer. That seemed to be an interpretation of the Act which was accepted by all taxpayers, and it is desirable that we should declare definitely what the law is on that subject. For that purpose the clause has been inserted.

Mr. CORSER: I have an amendment to move—

“That the figures ‘1917,’ in the second line of subclause 1 of resolution ‘B,’ be omitted with a view to inserting the figures ‘1918.’”

I hardly think that the arguments adduced by the Hon. the Treasurer in replying to the last amendment are so applicable to this suggestion. I think the Minister will see, while it does not act to deprive the Government of the extra or super tax on personal exertion, it merely goes towards safeguarding the interests of capital, safeguarding the interests of incomes that have probably been expended or allotted since they were earned. As we know, under existing circumstances there are Federal income and super income taxes, as well as our own, that operate fairly largely just at the present time, and I do not think that the Treasurer will be doing an injustice to his party and I do not think that he would be dropping any pledges or promises made at the election time if he agreed that this tax should not be made retrospective. I think, whilst it was admitted at election time from many platforms, at any rate, that the Government did intend to increase taxation and that that increase would hit, first and foremost, the incomes of those who were earning £3,000 and over, still, I think—

Mr. FOLEY: You told them that.

Mr. CORSER: No, no! The Treasurer had already admitted that the Government were quite open in allowing the electors to know what their taxation proposals were. While that may be true, still I don’t know that he admitted that they were to be made retrospective.

The TREASURER: It was stated simply that it was our intention to reintroduce the Bill.

Mr. CORSER: You have altered the provisions that were in the Bill.

The TREASURER: What provisions?

Mr. CORSER: You have made it retrospective.

The TREASURER: No, we are making it date from the same date as if the Bills had been originally passed.

Mr. CORSER: Oh, yes! as the Bill was as originally introduced; if you introduced the same Bill at the present time it certainly would not be retrospective; it would be an altered Bill.

The TREASURER: It is the same Bill.

Mr. CORSER: Exactly; only that it dates back. The other Bill did not make provision to date back to 1916.

The TREASURER: Yes, the tax under the old Bill commenced from the same date.

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Mr. CORSER: To January, 1916?

The TREASURER: Exactly the same as this.

Mr. CORSER: I think that the Treasurer will claim that at any rate, as far as the electors of Queensland are concerned, if any of them did support an increase or a super income tax, the provision they expected would be on present income, and that it would not date back on incomes that have been derived previous to the present financial year. I think that is only a fair recommendation, and a fair amendment, and I hope the Treasurer will see his way to accept it.

The TREASURER: Let me say that the justification for this is the fact that these Bills, so far as the date of their commencement is concerned, are exactly similar to the Bills of last year; so far as the incidence of the tax and the operation of the tax, they are exactly the same as when the Bills were introduced last year. With regard to the opinion that tremendous hardship would be caused to the taxpayer because he has settled his accounts in regard to the basic year for which this operates, there is very little in it, because the majority of the taxpayers have only just paid the tax on the old scale; so that if they have any difficulty in regard to allotting out of their last year's income the necessary amount to pay the tax, they have already experienced that difficulty under the present form.

Mr. MORGAN: They have a double difficulty.

The TREASURER: No, it is not a double difficulty; it is the initial difficulty. The hon. member apparently does not understand that with regard to the year we are talking about now—1917—that is only just [7.30 p.m.] payable. The bulk of it only came in last month; and they were only assessed, many of them, a couple of months ago. Instead of assessing them at £18 income tax, there is, we will say, another £3 to be paid. It would be proportionate. That is the way it is provided in this Bill.

Mr. MORGAN: Would that be the proportion, about £3?

The TREASURER: In some cases it would be. In cases of large incomes it would be much more than that. In Queensland, I am happy to say that the people who are getting more than £10,000 a year income will not suffer any inconvenience by the super tax.

Mr. MORGAN: The Treasurer well knows that recently a war loan was floated in Australia, and the people generally right throughout Queensland invested every bit of money they had in that loan. Personally, I think the people of Queensland did very well so far as investing their money in the war loans was concerned.

Mr. KIRWAN: They invested 1s. 3d. in the £1.

Mr. MORGAN: I think the wealthy classes did very well so far as the war loans were concerned. We know perfectly well that in the next two or three years they will be called upon to meet fresh war loans in order to successfully carry on the war. Generally speaking, I think the wealthy classes of Australia have done remarkably well. (Government dissent.) They did all they were asked to do by the Commonwealth Government. They were asked to subscribe £40,000,000, and they subscribed £42,000,000.

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The people who had money at their disposal invested their money, and as there will be more loans coming along, the money should be kept for that purpose. The Treasurer is inviting the defeat of this resolution in another Chamber by making it retrospective. I hope he will be reasonable, and accept the amendment, and make the payment of the tax apply only to the current year's income.

Amendment put and negatived.

Mr. ELPHINSTONE (*Oxley*): I beg to move the omission of the figures "1917" in the first line of paragraph (4) of resolution B, with the view of inserting the figures "1918." It is useless to advance any further arguments, as they have already been put forward by the members who have spoken on this side.

Mr. GUNN (*Carnarvon*): I have much pleasure in supporting the amendment. My principal objection to these proposals is because they have retrospective application. We know that people borrowed money off the financial institutions at 7 per cent. in order to invest them in the war loan, because they knew that it was money that would come back to them at a later date. There was no profit in it, but it was done to make the loan a success. When people invest their money to make the loan a success in that way, they are met with a Bill like this, with a retrospective clause attached to it. We know that many people, owing to the drought, have had to get an advance from the financial institutions to restock their herds, and yet we are told that these people are wealthy, because they have to pay income tax. What did the Government do with reference to the claim of the railway workers in the Northern districts last year, when they wanted their award to be made retrospective? The Government would not pay the retrospective payment demanded by the Northern railway workers. It did not matter twopence so far as the poor railway workers were concerned, but when it comes to men who have invested in the war loan the Government think that they are fair game to impose retrospective taxation upon. Members opposite are fond of telling us to look at the big majority they have got, and look at the way the country returned the Labour party. As a matter of fact, the majority is very small indeed if you take the whole of the voters. I understand that, taking the aggregate vote, the Government were only returned by a majority of 16,000 votes. If we had had a proper system of voting at the last election, then the Government would have only had five or six more members than we have on this side.

Amendment put and negatived.

Mr. MOORE (*Aubigny*): I have an amendment to move on line 6 of subclause (4) of resolution B. The subclause reads—

"That there be charged, levied, collected, and paid for the year 1917, and for every year thereafter during the continuance of the present war and the year next succeeding the year in which peace is proclaimed, in addition to income tax payable under the Income Tax Act of 1902, as amended by subsequent Acts, and by the Act based on the foregoing resolutions a super tax in respect of the annual amount of the taxable incomes of all persons at the rate of twenty pounds per centum on the amount of the

income tax (after a further deduction of £200 from the taxable incomes of all persons other than companies or absentees) payable under the said Act as so amended."

I move that after the word "persons," on line 6, the words "other than life insurance companies." It would then read "Incomes of all persons other than life insurance companies at the rate of twenty pounds, etc." I think the Treasurer will admit that, seeing that there are a large number of small policy-holders in the insurance companies, it would be unfair to impose an extra income tax on these companies. There has been a great demand on the funds of the companies in connection with the war, and it would be rather hard indeed to impose a super tax on them just now. They are largely mutual societies, and the benefits all go to the policy-holders themselves. Most of the policy-holders are men who have made provision for their wives and families if they die. It is only reasonable that they should be exempted from the super tax. I ask the Treasurer to bear in mind that the other States are lenient in regard to this matter, and it is hardly a fair thing to put a super tax on them just now.

The TREASURER: I do not think it necessary to insert this amendment, because I have already indicated that the super tax will not apply to life assurance companies.

Mr. ELPHINSTONE: All life assurance companies, or only mutual life insurance companies?

The TREASURER: Only mutual life insurance companies. The companies will not take into account, in computing their income, the war premiums which are paid, and that is, I think, a considerable measure of relief.

Mr. MOORE: With the permission of the Committee, I will withdraw the amendment.

Amendment, by leave, withdrawn.

Mr. G. P. BARNES (*Warwick*): I move that the words, "twenty pounds," on the seventh line of subclause (4), resolution B, be omitted, with a view to inserting the words, "ten pounds." I think the Treasurer will be somewhat sympathetic with regard to this amendment. I say nothing with regard to the proposals as they affect the man with an income of £3,000, but I will point out that I have not come across any speech by a member of the Government, or a supporter of the Government, indicating that the great bulk of the income tax payers will have to pay any increased tax whatsoever. This, therefore, seems to be an opportunity for the Government to prove that the election pledges they gave were real. I defy anyone to say that any member of the Government, or any member supporting the Government, gave any indication that men with incomes of £400 per annum would be subjected to any super tax.

Mr. ROBERTS (*Nast Toowoomba*): I support this amendment. I have been looking over the provisions of the income tax, and I find this proposal will affect persons with incomes of from £300 to £500 per year, and knowing that both the Treasurer and the leader of the Government, when speaking on the income tax at Toowoomba, did not allude to any increase in taxation, as far as these small incomes are

concerned, I think the Government should accept the amendment. As the resolution stands, it will affect working men who have large families to maintain, so that there is reasonable ground to ask the Government to accept the amendment.

Mr. MORGAN: There is every prospect that the revenue in the near future will exceed the anticipations of the Treasurer, and I think the amendment is a reasonable one, and that the Treasurer will be well advised in reducing the amount to £10 per cent. If he can obtain a super tax of 10 per cent., he should consider himself very fortunate. I am sure that the taxpayers of the country are prepared to assist him to meet any financial difficulty that may arise from time to time, if the Government are reasonable in their proposals, but they will not support an unreasonable demand. I think he should accept the amendment moved by the hon. member for Warwick, as it will tend to secure the passing of the resolutions in another Chamber.

Amendment put and negatived.

Mr. SIZER: I move that the figures, "£200," on the eighth line of subclause (4), resolution B, be omitted, with a view of inserting the figures "£300." A £300 exemption, in addition to the other £200, is not an exorbitant one. If this clause goes through as it stands, any man who has an income of over £400 will have to pay this super tax. While I agree with hon. members on the other side of the House that we should tax men with incomes of £3000 a year, I do not think we should impose a super tax on men who have a little over £400 per annum, as they are the men who bear the majority of the taxes imposed by the State. They are hit in every possible way. As a rule, these men are ambitious; they endeavour to get their own homes; they borrow money for that purpose, and have to pay it off in instalments, as well as to meet the interest and pay the ordinary income tax, and it is very unfair that they should be compelled to pay a super tax. These are the men we want to encourage, because they are doing something for the community. The amendment will not interfere with the tax imposed on men with big salaries, and I think it is our duty, and the duty of the Government, to protect the men who are at the present time bearing the whole of the taxation. I should like to ask the Treasurer if he will consider an amendment exempting returned soldiers from the super tax to the extent of another £200? I believe that if the hon. gentleman would give some inkling as to whether he would be prepared to grant an exemption to returned soldiers to the extent of £400, as far as the super tax is concerned, he would be doing a great service.

Mr. GLEDSON: How many returned soldiers are getting £600 a year?

Mr. SIZER: We have to bear in mind that some of these men have been away for a good many years, and when they return they will be behind, in the aggregate, in what they would have earned had they remained in Australia. Consideration should be given to those men when it is considered that they have given so many years of their lives to the Empire, and they should receive some extra exemption over the ordinary individual who has not, for many reasons, taken

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unto himself those responsibilities. The soldier has taken unto himself abnormal responsibilities, and it would only be fair for the Government to show a little more leniency to those particular men.

The TREASURER: I hope hon. members are not under the impression that the bulk of this super tax is going to be collected from men in receipt of £400 a year. As hon. members know, it is those who are in receipt of more than £400 a year who will pay under this super tax. If a man is not in receipt of more than £500 a year he will in all probability not come under the super tax, because the deductions allowed him will bring him down below the scale. In most cases a man in receipt of up to £500 a year will pay no super tax under this clause. The bulk of the super tax, as explained by me in my speeches during the elections, and mentioned by the Premier in his policy speech, and generally explained to the people, will come from men with large incomes. There is no doubt about that. You have only to look at the statistics given in the Income Tax Commissioner's return to see how the super tax will apply. Take the incomes from personal exertion. Those in receipt of over £3,000 a year number 307, and the total tax payable by them at present is £146,000, and the total income £2,000,000, and the average amount of their tax is £175 per annum. That is a fact we must keep in mind; that the man with over £3,000 a year, although the tax is severe, as compared with previous years, still does not pay an exorbitant amount. The bulk of the tax will come from those in receipt of over £3,000 a year.

Mr. SIZER: We are not objecting to that.

The TREASURER: That is where the bulk of the tax will come from, and practically none at all from men in receipt of under £500.

Mr. SIZER: Why not make the exemption £500?

The TREASURER: That, in effect, would raise the super tax so that it would not apply to men in receipt of less than £600 a year. The deductions that are allowed would enable them to keep their incomes down so that the super tax would not apply to them.

Mr. G. P. BARNES: It will bring you in £100,000 a year.

The TREASURER: The income tax proposals, as estimated by me last year, will bring in £130,000, that is, considering the super tax and the altered incidence as applied to the larger incomes.

Hon. W. H. BARNES: I think you may double it. Instead of £130,000, it will be £260,000.

The TREASURER: If it is, no doubt it will be judiciously and wisely expended. (Laughter.)

Mr. SIZER: Might I ask the Treasurer if he will give me an answer to my question with regard to a further exemption to returned soldiers?

The TREASURER: So far as returned soldiers are concerned, the pensions due to them by the Commonwealth Government are not taxable. If a returned soldier goes into ordinary business and earns an income through business operations, he is entitled to the deductions applicable to ordinary citizens, and in addition to that, he gets the

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further concession of being allowed to deduct from his income any payments or pensions from the Commonwealth Government. Perhaps I had better mention that this question of Government treatment towards returned soldiers in this matter of taxation has been subject to consideration at the interstate conferences. At the recent conference of Premiers the matter was considered, and the States decided upon a uniform course of action in regard to this matter. They decided to give special concessions to returned soldiers, practically laying down the principle that there shall be no taxation of military allowances or pensions.

Mr. CORSER: The Minister says that the exemption now is practically £500. That might be quite right, but under the Income Tax Act the exemptions are not very large. I think the Treasurer might well take into consideration that it is advisable to extend the exemption to £500 when we consider that these taxation proposals, though introduced as a war measure, are likely to be continued. I cannot see exactly why they should include the period of the war and one year afterwards. They are not for the purpose of carrying on the war, and they are likely to continue. The proposals are being passed under the cloak of a war tax, when really the Commonwealth authorities are entitled to the whole. So long as the present Government remain in office there will probably be no excuse for a revision or amendment, and I cannot see why the Treasurer cannot accept the amendment.

Amendment put and negatived.

Mr. MACARTNEY: I move the omission of paragraph (b), subclause (5), of resolution B as follows:—

“The amount of any income tax actually paid by the taxpayer under any Act of the Parliament of the Commonwealth.”

Subclause (b) is new and was not before us last year, and it is a clause which debars the taxpayer of the right of deducting from his return the tax paid to the Commonwealth. The tax paid to the Commonwealth is, in the aggregate, a very large sum of money, and this clause will tend to very largely increase the tax which is to be gathered in by this proposal, and I say that it is not a fair thing to do. When a man's income for the year is calculated, it is a fair thing to take into consideration those payments which he must make of necessity before he can use a single shilling of the income he receives. Therefore, we are going to tax men, not only on their incomes, [8 p.m.] but also on more than their incomes. I say it is an imposition.

It is “rubbing it in” to the business enterprises of the State. I say it is unwise, uncalled for, harsh, and vindictive. It is just the character of the legislation which is supported by some hon. members on the other side. One would think that they were a pack of dingoes after certain people in the State. It is quite time that regard was given to reason, justice, and fair play.

Mr. VOWLES (Dalby): I spoke on this matter last night, and I think the Government are doing wrong, notwithstanding the fact that the Hon. the Treasurer tells us that the consensus of opinion at the Treasurers' Conference was that this should be the uniform law throughout the States of the Commonwealth. It seems to me a very great

imposition that any man should be charged taxation on a disbursement. As I pointed out, this is not a voluntary disbursement. Federal taxation is taken out of a man's income against his wish by statutory power. On the other hand, if a man insures his life he is entitled to deduct that once from his income, though that is simply a voluntary disbursement. The principle is recognised there that it is not legitimate income or in the nature of income for taxation purposes, and consequently should not be taxed, but here, on the other hand, we have a man who is forced to disgorge something he has earned, so far as the Federal Government is concerned, and then the State turns round and asks him to pay tax on it as well. The thing is most inequitable and unjust, and I wish to enter my protest against it.

The TREASURER: The hon. member is probably not aware that in every other State but Queensland this deduction is not allowable.

Mr. MORGAN: I thought Queensland was going to lead?

The TREASURER: So we are going to lead. We are leading in many cases. We are leading in 999 cases out of 1,000 where any progress can be made or any good object is to be achieved. This matter on which the hon. member works himself up to a high pitch of excitement is the commonly accepted principle in every other State in the Commonwealth, and is recognised by impartial men, by all the Taxation Commissioners.

Mr. MACARTNEY: By the tax gatherers.

The TREASURER: The most kindly disposed, most generously-minded men that I have met. (Laughter.) That resolution is embodied in the uniform Bill, on page 44—of which I have a copy to which hon. members can refer. It was adopted by them and then was unanimously adopted also by six State Treasurers.

Mr. MORGAN: You are evidently all out for gore.

The TREASURER: That is one of the matters on which I was able to agree with five other Treasurers—five National, Conservative Treasurers—who discussed this matter and who, let us hope—at any rate, we may expect—will be just as much concerned as the hon. member in protecting the interests of the taxpayer. I think there is every reason why we should carry the resolution as it stands at present. The hon. member for Dalby contends that it is grossly unjust, because Federal tax payable by a taxpayer represents an obligation which a man has to meet during the year. But that argument applies practically to all his income. Practically 90 per cent. of the income of every man is earmarked before it is earned. If it is not paid away in taxes, it is paid in house rent or for food or clothing or in meeting expenses somehow or other during the year, and the rest is invested to earn more income for the fortunate taxpayer who is circumstanced in that way. The argument that because he is committed to the obligation it should be allowed as a deduction is not sound. If it were, 90 per cent. of a man's income should be deducted from his return.

Mr. MACARTNEY: It is a definite annual expense.

The TREASURER: No more than household expenses.

Mr. MACARTNEY: It is, absolutely. Before he can spend anything on his family he has got to pay the tax.

The TREASURER: How would his family live? Take the case of a family man who has to pay for the education of his children. Is not that a definite expense?

Mr. MACARTNEY: It may be, but he cannot put that forward as an excuse for the non-payment of his tax.

The TREASURER: Henceforward he will not be able to put this forward as an excuse for non-payment, because he will have to return it as income. A man may be in receipt of £500 a year, and out of that £490 may be payable for the upkeep of household expenses and in meeting various commitments he has entered upon, and taxes paid to the Commonwealth. It does not lessen his income. He receives £500, and he has to return it, but out of the £500 we allow him to deduct certain expenditure, such as that permitted with respect to each child, payment in insurance of his own life, and so on. But beyond that the complete income must be stated on his return; that is why I think the thing is just and equitable.

Hon. W. H. BARNES: Are you going to make it retrospective as to the returns already sent in?

The TREASURER: That is a point, I confess, that has not been taken into consideration by myself, but it is a matter that can be considered, because, after all, the returns are received for that year, and speaking off hand, I think, perhaps, it would not be applicable so far as 1917 is concerned.

Hon. W. H. BARNES: I think you ought to give a promise that that will not be done.

The TREASURER: So far as I am personally concerned, I see no reason to insist on its being paid for last year, because all the returns are in, and these deductions are stated and allowed. It is not likely that we are going to review them.

Hon. W. H. BARNES: You are not going to revise them?

The TREASURER: No, I do not think so.

Mr. MACARTNEY: You can deal with it in the Bill.

The TREASURER: I do not think it would be necessary. This is a purely administrative matter, and I think I can safely say that the assessments which have been allowed would not be reviewed.

Mr. MACARTNEY: You will consider it on the Bill, anyhow?

The TREASURER: Yes.

Amendment put and negatived.

Mr. PETRIE (*Toombul*): I have an amendment in subclause (a) of clause 7. I move the omission of the word "sixteen," with a view to inserting the word "seventeen." I do not wish to take up any undue time. In the present Act I think it is provided that a deduction shall be allowed for children up to the age of seventeen years, although the allowance was only £20 each, and under this proposal it will be £26.

The TREASURER: The allowance at present is only £15 up to the age of seventeen years.

Mr. PETRIE: Most children at the age of seventeen years are dependent upon their

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parents. There is their education, scholarships, and so on, and I think it is only a fair thing that the age should be as it was before—viz., seventeen years.

Mr. VOWLES: I just want to ask the Minister a question in reference to the principle embodied in that subsection. I spoke on that last night, and gave my reasons why a child who was actually dependent upon a parent, under the age of seventeen, would possibly be a child who is having an advanced schooling—a scholarship child. That is the stage of a child's life when the parent is called upon to pay out more for his keep. Now, I would like to go a little further and ask whether, under the spirit of that subsection, a child who had gained a scholarship would be actually dependent under that section on the parent, and whether the parent would receive the benefit of the deduction or whether he would be deprived of it merely by reason of the fact that the child had received a scholarship, and consequently was not wholly and actually dependent upon him.

The TREASURER: He would be dependent upon the parent.

Mr. VOWLES: In that case, would it not be wise to make the section to extend over the grammar school age of seventeen, because it would apply to a child who was at school and actually dependent upon his father, and would not operate in cases where a child was working, and in that case would be independent of his father. The Minister must know that a child of that particular age is a very great drain on his father's resources, particularly if he has limited means. That is the stage where a boy of promise would derive advantage from a higher scholastic education, and his father should be given the benefit of a deduction as far as he is concerned. If we can extend the exemption, we should include it.

The TREASURER: The chief reason, as I stated last night, for the retention of this in its present form is that it is the result of the conference relating to uniform income taxation. Personally, I may admit there may be something in the hon. member's argument that the allowance should be for children up to the age of seventeen, and what I shall do is to endeavour to get the other Treasurers in July, when they are reconsidering this matter, to adopt the age of seventeen. Meanwhile, I do not want to depart from what we have agreed to. We have honourably agreed to carry out uniform deductions as far as practicable, and as far as laid down in that conference for the purpose of getting uniformity.

Mr. MACARTNEY: And why not have uniform taxation? (Laughter.)

The TREASURER: That is a suggestion I don't mind adopting, and I am sure when the nature of the Queensland taxation is realised by the other States we will have uniformity on the part of the other Treasurers in carrying their measures through. As a matter of fact, the principles of uniformity agreed upon at the conference relate only to assessment and collection, and the machinery generally of the income taxation Acts, and not the schedule. Our taxation has always been in the direction of placing the burden upon the right shoulders and relieving those who cannot afford it.

Mr. MORGAN: It has already been decided unanimously by this Chamber that the

[*Mr. Petrie.*

age shall be seventeen years. That was carried last session, and every man on that side of the House who was a member of the last Parliament agreed that the age should be seventeen years. Now we find there has been an alteration. It says here that the allowance for children under the age of seventeen years and actually dependent upon the taxpayer shall be a sum of £20. The point we raise is that since this was carried the Government have agreed that the scholarship should be two and a-half years instead of two years. When this was carried the scholarship period was two years, now it is two and a-half; so that a child who gains a scholarship at the age of fourteen years is dependent upon his parents until the age of sixteen and a-half years. That is what is happening at the present moment. I think those members opposite who represent the people who receive small incomes should agree that a child should not go to work at too young an age. They should agree that the age should be seventeen years independent of what the Treasurer says.

Mr. ROBERTS: I understand the Treasurer has used as an argument the fact that there is to be some understanding between the States as to uniformity of taxation.

The TREASURER: Not only is to be, but there is.

Mr. ROBERTS: It might be in some way. We have to realise that the other States first of all have to pass the tax. I have been looking up the position as far as New South Wales is concerned, and I find there, first of all, they have an exemption of £250 as against our £200.

The TREASURER: What has been done in South Australia?

Mr. ROBERTS: I am dealing now with New South Wales.

The CHAIRMAN: Order! I would point out to the hon. member that the amendment is the deletion of the figures "1916," with a view to inserting the figures "1917."

Mr. ROBERTS: I am going to show, dealing with New South Wales, that they also allow an exemption of £50 for each child up to the age of eighteen years. Now, it would possibly take a lot of persuasion from the Treasurer of New South Wales to induce his Parliament to come into line with Queensland in this particular. We have heard, certainly, that the Government are anxious to do the fair thing by the children of the State. I think we can reasonably ask that as seventeen has been already recognised as the age, it should be included.

Mr. MORGAN: £50 in New South Wales?

Mr. ROBERTS: £50 in New South Wales for each child, up to the age of eighteen years.

Mr. MORGAN: What about the people now?

The TREASURER: That was passed by a Labour Government.

Mr. ROBERTS: It would be interesting to get a division to know how far the members on the Treasury benches behind the Government are looking after the progress of this State.

Mr. PAYNE: It is rather hard to follow the arguments of members on the opposite side.

Mr. G. P. BARNES: You don't like that last one.

Mr. PAYNE: You are talking nonsense. As a matter of fact, this is the very best proposal that has been made in reference to a man with a large family. The law as it stands to-day allows a deduction of £15 for every child up to the age of seventeen years. The proposal last year, which the Council wiped out, was that we would exempt at the rate of £20 for every child up to the age of seventeen years. This proposal is that they will exempt at the rate of £26 for children up to sixteen years of age. I have sat and listened to the arguments of hon. gentlemen opposite, that last year it was seventeen and the Act as it stands is seventeen; and they are trying to make out that this proposal is something less than what is the law to-day and what was proposed last year. As a matter of fact, this is the very best proposal that any Government has offered to a man with a large family.

Mr. MORGAN: What are you stonewalling for? (Laughter.)

Mr. PAYNE: I am not stonewalling. The Opposition are trying to make out that the Government are doing something in this clause that is going to affect the man with a large family of children. As a matter of fact, that is all nonsense.

Amendment put and negatived.

Mr. SWAYNE: I move that after the word "Commissioner," in subclause (b) of clause 7 the words "fifty-two pounds for wife or mother actually dependent upon the taxpayer." If there is a time when we should make a distinction between the married man with a family and the single man it is now. For instance, if a single man receives £250 a year he is doing very well, but if a married man with a family gets only £250 a year it is a hard struggle for him, and it will only be with great difficulty that he will be able to get along. The married man is a far more desirable class of citizen, and everything should be done to make his lot easier. I think it will be admitted that it is only in justice that a man should obtain some reduction for his wife and mother just the same as a man is allowed for his children. In New South Wales provision is made for a reduction such as I have asked for in this amendment. We have heard a great deal about uniformity, and here is an opportunity of falling into line with New South Wales.

Mr. MORGAN: I think the Treasurer should give some answer to the amendment moved by the hon. member for Mirani. The Treasurer knows perfectly well that the married man has a struggle at the present time. Wages are high and the cost of living is greater. The married man has to pay high prices for all classes of material, including clothes, boots, and everything else. When the Arbitration Court fix the wages they base it on the cost of living to a married man with three or four children, and the single men get the benefit of that award. The single man has only himself to provide for, but it is different in the case of a married man. The single man is in clover just now, and has got money to burn. He can go to the races and go to different places of amusement, and gamble in the streets if he likes, and he is the only one to suffer himself. In the case of the married man, however, he is the better class of taxpayer,

and we should make him some allowance for his wife or mother actually dependent upon him. It is a reasonable amendment and one that we should fight. I would be prepared to fight it for hours, because I think it is an amendment that is justifiable. At the present time a married man with a wife and family, even if he earns from £300 to £500 a year, has got nothing to spare, and he should receive some consideration. The single man gets all the plums while the married man gets the stones. It is our duty to see that this provision is made on behalf of the married man.

The TREASURER: I have great sympathy, as also has everyone in this party, with the married man with a family, because he is the most valuable citizen that we can have. Under the hon. gentleman's amendment it would mean that we would be granting a concession to a married man with a wife and no children—to the childless man—whereas it is the man who has a family who is the best asset of the State.

Mr. MORGAN: There are very few married men who have not got children.

The TREASURER: But the childless man will benefit by your proposal. I admit that the married man with a family is a valuable citizen, and that is why we have been generous towards him so far as making a reduction for each child.

Mr. MORGAN: Other States are equally generous.

The TREASURER: I may point out that no other State allows what the hon. gentleman is asking for in his amendment.

Mr. SIZER: Queensland leads.

The TREASURER: Yes as a result of the existence of the Labour Government. (Hear, hear!) I may point out that the exemption of £200 which is allowed on all incomes is to cover such amounts as suggested in the amendment. In New South Wales, it is true, they grant an exemption of £250, but in South Australia it is £150, and in Tasmania it goes down to £50. You will see that the income tax has been arranged in Queensland with due regard to the hardships that a married man has to contend with. I do not think we should be asked to make provision for the wife and mother of the taxpayer, as suggested by the amendment. We might as well be asked to make allowances with regard to distant relatives or even to people who are not relatives at all, but who are dependent on the taxpayer.

Mr. MORGAN: Then, why do you make an allowance for a man's children?

The TREASURER: It is the fact that the man is rearing a family that makes him such a valuable citizen. The fact that a man has a wife and no children may be an indication of absolute selfishness.

Amendment put and negatived.

Mr. ROBERTS: I have a further amendment to propose, to come after the word "Commissioner" in subclause (b), and it will read as follows:—

"(c) The amount of any contribution made by the taxpayer to a registered friendly society."

When the Income Tax Act was first introduced into Queensland the Commissioner used to allow a deduction for contributions

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to life insurance companies, but he would not allow a reduction of the contribution to a friendly society.

The TREASURER: Do you mean to say that the Commissioner does not allow that?

Mr. ROBERTS: No.

Mr. WINSTANLEY: Yes, he does.

Mr. ROBERTS: Well, it is only in exceptional cases. I will move my amendment.

The TREASURER: I am sure that the deduction is allowed at the present time.

Hon. W. H. BARNES: Why object to putting it in if it is so?

The TREASURER: Why put it in if it is so?

Mr. VOWLES: I can assure you that it is not so. I have had it struck out of my return.

The TREASURER: At any rate, there is no necessity to put that in. It is a matter of administration, and we can allow the contribution to friendly societies.

Mr. ROBERTS: I can assure the Treasurer, as the secretary of a friendly society for many years, that the statement I have made is absolutely correct—that [8.30 p.m.] when the income tax was first introduced, for one or two years the amount was allowed. There may be cases now where the Commissioner allows it, but I can give instances where it is not allowed. In every case the contributions to friendly societies should be a deduction as far as taxation is concerned.

Amendment (Mr. Roberts's) put and negatived.

Question—That the resolutions, as read, be agreed to—put; and the Committee divided:—

AYES, 32.

Mr. Barber	Mr. Lloyd
„ Butler	„ McLachlan
„ Carter	„ Mullan
„ Collins	„ O'Sullivan
„ Coyne	„ Payne
„ Dunstan	„ Peterson
„ Foley	„ Riordan
„ Free	„ Ryan, D.
„ Gilday	„ Ryan, T. J.
„ Gillies	„ Smith
„ Gledson	„ Theodore
„ Hardacre	„ Weir
„ Hartley	„ Wellington
„ Hunter	„ Whitford
„ Kirwan	„ Wilson
„ Larcombe	„ Winstanley

Tellers: Mr. Kirwan and Mr. Whitford.

NOES, 19.

Mr. Barnes, G. P.	Mr. Moore
„ Barnes, W. H.	„ Morgan
„ Bayley	„ Petrie
„ Bebbington	„ Roberts
„ Corser	„ Sizer
„ Elphinstone	„ Somersset
„ Grayson	„ Swayne
„ Gunn	„ Taylor
„ Hodge	„ Vowles
„ Macartney	

Tellers: Mr. Hodge and Mr. Taylor.

Resolved in the affirmative.

The House resumed. The CHAIRMAN reported that the Committee had come to certain resolutions, and obtained leave to sit again at a later hour of the sitting.

The resumption of the Committee was made an Order of the Day for Tuesday next.

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STATE IRON AND STEEL WORKS BILL.

INITIATION IN COMMITTEE.

(Mr. Bertram, Muree, in the chair.)

The PREMIER moved—

“That it is desirable that a Bill be introduced to authorise the establishment, continuance, and carrying on of State iron and steel works and other industries, and for other purposes.”

He did not suppose that the leader of the Opposition would expect any statement with regard to the matter beyond what he said on the previous motion in the House. The Bill was the same as the Bill which left this House during the last session of Parliament.

Mr. MACARTNEY: This was the occasion on which the order of leave was given. Consequently, the title of the Bill was practically determined now, and the title played a most important part in the construction of the Bill when it became law.

The PREMIER: It is a label for the Bill.

Mr. MACARTNEY: It was a label for the Bill, and to some extent it directed its interpretation. The use of the words “and other industries” in the general sense in which they were used in the order of leave indicated a very wide charter to the Government who would have the administration of the Bill. The use of the words “for other purposes” also gave a very wide charter to the Government. It would be remembered that the Bill introduced last session gave very wide powers to the Government in regard to the establishment of iron and steel works and what were termed cognate industries. It also gave to the Government extremely wide powers in the expenditure of money without any further reference to Parliament, and it went so far as to appropriate moneys—not only moneys to make up the losses that might be incurred in this business, but also moneys which were necessary to pay for the businesses or properties resumed or purchased. Such a provision, as far as finances were concerned, was not to be found in any Act on the statute-book of Queensland, and hon. members should view legislation of this sort somewhat critically. When the hon. gentleman introduced the Bill on the last occasion, he quoted the report of the Public Works Commission, consisting of members on the other side of the House, as to the inquiries they had made on this subject. It was an interim report, and it disclosed the fact that up to that period of time the commission had been unable to come to any definite conclusion on the subject. They were only able to recommend the purchase of a plant capable of manufacturing pig iron at an expenditure of £5,000. There was certainly nothing in their recommendation to warrant the passing of a Bill conferring such tremendously wide powers on the Government. Twelve months had passed since then, and he should like to ask if there was any further report from the commission to submit to the Chamber, and if there was no further report from the commission, what was the result of the investigations of the Mines Department mentioned in the Governor's Speech. He did not want there to be any misunderstanding with regard to the attitude of that side of the House concerning this proposal. If it could be shown that iron could be produced in Queensland on profitable terms and on conditions that would be an advantage to the State, they said, “The establishment of iron works will not come into competition with any existing private enterprise, and we think it

is a matter the Government might undertake, and we say, 'good luck to the efforts of the Government in that direction.'" But before they allowed the credit of the State to be pledged and the finances of the State to be endangered to the extent he had indicated, they thought it was a reasonable precaution to ask the Government to put before the Chamber such recommendations from an expert as would enable hon. members who were not experts to come to the conclusion that something like a safe proposition was being submitted to the House, and that the expenditure of State money on the enterprise was justified. It was not a fair thing to ask the Committee to authorise an inexperienced Minister to expend a very large sum of money in making experiments, or in making an attempt to manufacture an article, unless it could be shown that there was a market for that article and that the undertaking had some reasonable prospect of success.

The PREMIER: You are asking for information which it is usual to give on the second reading of a Bill.

Mr. MACARTNEY: Quite so, but he would like to notify the hon. gentleman what information they wished him to give on the second reading of the Bill. It was not his desire to block the measure, but when he remembered the second reading speech of the hon. gentleman on the previous occasion, he thought it was a fair thing to ask.

The PREMIER: I did not understand that you were asking for information on the second reading. I thought you wanted it now.

Mr. MACARTNEY: No. They wanted information which would justify them in supporting the Bill, and he ventured to say that they did not receive that information on the previous occasion.

The PREMIER: That is only a matter of opinion.

Mr. MACARTNEY: No one reading through the debate that took place last year could come to the conclusion that hon. members had got any information that would justify them in passing the Bill. He ventured to say that the Bill was part of the preparatory camouflage necessary for the elections. It was part of that preparatory camouflage necessary to throw reflection on hon. members of the other Chamber, and when it was remembered that hon. members of the other Chamber were prepared to give the Government nearly all the vast powers contained in the Bill last year and to authorise them to spend up to £150,000, he did not think hon. members opposite were altogether serious in the undertaking.

The PREMIER: You admit that we satisfied them that they should authorise the expenditure of £150,000.

Mr. MACARTNEY: No. The sole reason was that the other Chamber desired to meet the wishes of the party in power, and to discharge the idea that they were obstructing the policy of the Government, and in doing that they were prepared to go too far in granting the charter that the Government asked. As reasonable men, they could not come to the conclusion that a proper proposal was put before the Chamber backed up by such evidence as reasonable men who were not experts could accept, having regard to the risks of the undertaking.

The PREMIER: You say the Council went too far on that occasion.

Mr. MACARTNEY: He did say that the Council went too far in conceding the powers asked by the Government, and it showed that the Council was not predisposed to treat the measures of the party in power in the way in which hon. members on the other side continually represented. He trusted that on the second reading the hon. gentleman would give full information. He understood, however, that they were not going to have the Premier on the second reading, as the hon. gentleman was going to Western Australia. He understood a Labour picnic was to take place in Perth.

The PREMIER: A Labour picnic?

Mr. MACARTNEY: Something of that sort, and the hon. gentleman would not be here, and they would not have the second reading speech probably from the hon. gentleman, but whoever did move the second reading, he asked him, with all seriousness, to furnish hon. members with that reasonable information which he thought the Chamber was entitled to ask.

Question put and passed.

The House resumed. The CHAIRMAN reported the resolution, which was agreed to.

FIRST READING.

On the motion of the PREMIER, the Bill was read a first time, and the second reading was made an Order of the Day for Tuesday next.

CHILLAGOE AND ETHERIDGE RAILWAYS BILL.

INITIATION IN COMMITTEE.

(Mr. Bertram, Marce, in the chair.)

The TREASURER, in moving—

"That it is desirable that a Bill be introduced to ratify and approve an agreement made between Charles Augustin Hanson and William Cotesworth Bond the trustees Chillagoe debentures, Edward Fancourt Mitchell the trustee Etheridge debentures, the Chillagoe Railway and Mines Limited, the New Chillagoe Railway and Mines Limited, the Chillagoe Company Limited, Cyrus Lennox Hewitt the liquidator of the Chillagoe Company Limited, Chillagoe Limited, and John Harry Coyne the Secretary for Railways of Queensland, providing for the acquirement by the State of the Chillagoe Railway and the Etheridge Railway and certain other property, and to ratify and approve an agreement made between Chillagoe Limited aforesaid and Edward Granville Theodore the Treasurer of Queensland, providing for an advance or guarantee by the Treasurer to an amount not exceeding £90,000 in favour of the said company for the purpose of further developing certain mines at Mount Mulligan, in the Hodgkinson district, held by or on behalf of the said company, and for other purposes incident thereto or consequent thereon,"

said the proposal was similar to the one which was before the Chamber last year and the year before. Practically there was no alteration in the Bill, except those alterations necessary in consequence of the delay.

Mr. VOWLES: He would like to have some idea of what the alterations consisted

Mr. Vowles.]

of, and he would also like to know if there were any fresh reports or any further information available for the guidance of the Committee than they had on the last occasion. They were asked to ratify an agreement entered into and an obligation entered into involving a sum of £90,000. He understood that the State was liable for that obligation whether the Committee agreed to it or not.

The TREASURER: The data in the hands of the Treasury Department when the agreement was entered into was ample and complete. No doubt, various reports from the Mines Department would further amplify it if necessary, but there was no doubt as to the amplitude of the data justifying the Government launching out into the scheme.

Mr. ROBERTS: He took it that the Government were anxious to pass their legislation. When the Treasurer foreshadowed the introduction of this Bill the third time, he had tried to find reasons why it was not passed in another Chamber. In the early part of 1917, the other Chamber had a committee of inquiry and asked for certain information, and last session they pointed out that the Government had not in any way tried to give the information which would have ensured its passing. He would like to know whether information in the direction the Committee wanted was likely to be put before them. If not, it was courting disaster. At any rate, it did not show a desire to work in with the other Chamber, which certainly had rights at the present time. Then there was the point that in the Bill previously the people who were going to benefit were the debenture-holders, although there was some idea that they and the original shareholders should share and share alike.

An HONOURABLE MEMBER: That has all been agreed to.

Question put and passed.

The House resumed. The CHAIRMAN reported that the Committee had come to a resolution, which was agreed to.

FIRST READING.

On the motion of the TREASURER, the Bill was read a first time, and the second reading made an Order of the Day for Tuesday next.

WAGES BILL.

INITIATION IN COMMITTEE.

(Mr. Bertram, Mace, in the chair.)

The SECRETARY FOR PUBLIC WORKS, in moving—

“That it is desirable that a Bill be introduced to make better provision for the payment of wages due to workers, and for other incidental purposes,”

said he had already explained that there had been no alteration in the Bill since it passed the House last session.

Mr. MACARTNEY thought it was a pity that the Committee should have to consider the Bill again this session. It was passed by the Assembly, went up to another place, and was practically fully accepted except for one alteration, which was of a helping kind. He did not understand the attitude of the Government in connection with reasonable amendment in legislation. Unless the

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Bill were carried with all the “i’s” dotted and “t’s” crossed, just in the way it was introduced, were they going to refuse to accept it? The present measure was one following upon legislation which had stood the strain for a very large number of years, and was fully interpreted by judicial review, and it seemed to him that the effect of it in the form in which it was introduced by the Government was only likely to create further strife and trouble, and also useless litigation. Surely, the time of the Chamber should not be taken up in repeatedly dealing with a measure of that kind, particularly when it had been reasonably handled in another place. He did not want to take up the time on the introductory stages of Bills. He recognised that it had been the practice to consider the initial stages more or less in a formal way. That practice was very much broken by the Premier and the party sitting behind him. He hoped that in the further stages of the Bill, and of all the Bills that were coming before them, the Opposition would get at least a fair opportunity of discussing matters after the fullest information was given on the second reading. If the Minister would give the Opposition a reasonable deal in connection with the legislation that was put before the Chamber, it would not be the policy of the Opposition to introduce useless discussion on those formal stages of Bills.

Mr. KIRWAN: That is the olive branch.

Question put and passed.

The House resumed. The CHAIRMAN reported that the Committee had come to a resolution, which was agreed to.

FIRST READING.

On the motion of the TREASURER, the Bill was read a first time, and the second reading made an Order of the Day for Tuesday next.

VALUATION OF LAND BILL.

INITIATION IN COMMITTEE.

(Mr. Bertram, Mace, in the chair.)

On the motion of the TREASURER, it was resolved—

“That it is desirable that a Bill be introduced to make better provision for determining land values; and for fixing, assessing, and determining in certain cases rates, taxes, fees, contributions, loans, and compensation on the basis of values so determined; and for purposes consequent thereon or incidental thereto.”

The House resumed. The CHAIRMAN reported that the Committee had come to a resolution, which was agreed to.

FIRST READING.

On the motion of the TREASURER, the Bill was read a first time, and the second reading made an Order of the Day for Tuesday next.

POPULAR INITIATIVE AND REFERENDUM BILL.

INITIATION IN COMMITTEE.

The PREMIER moved—

“That it is desirable that a Bill be introduced to amend the Constitution of Queensland by providing for legislation

and repeal or rejection of laws or proposed laws by means of the popular initiative and referendum, and for purposes consequent thereon or incidental thereto."

He said it was sufficient to say that the Bill was in the same form as that in which it left this Chamber last session.

Mr. GUNN: He would like to ask the Premier whether, under the provisions of the Bill, they could take a referendum to have unification, and do away with all the duplication of laws, abolish ever so many Parliaments, and save ever so much money to the people of Australia.

The PREMIER: He did not know whether the hon. member for Carnarvon was serious, or whether he was just asking the question for the purpose of having a little fun. He must know that Queensland could not bring about unification itself.

Mr. GUNN: We could show what the people of Queensland want.

The PREMIER: If it were necessary to have a law passed by the Parliament of Queensland, of course it could be done in that way. Any law could be passed under it.

Question put and passed.

The House resumed. The CHAIRMAN reported that the Committee had come to a resolution, which was agreed to.

FIRST READING.

On the motion of the PREMIER, the Bill was read a first time, and the second reading made an Order of the Day for Tuesday next.

MEATWORKS BILL.

INITIATION IN COMMITTEE.

(Mr. Bertram, Marree, in the chair.)

HON. J. M. HUNTER (Maranoa), in moving—

"That it is desirable that a Bill be introduced to provide for the regulation of meatworks and other enterprises, and for their acquisition by Government under certain circumstances, and for other purposes incidental thereto or consequent thereon."

said that the Bill was precisely the same as the Bill which was passed by the Assembly on two previous occasions.

Mr. MACARTNEY: On two previous occasions?

HON. J. M. HUNTER: Perhaps it might have been passed on three previous occasions.

Mr. MACARTNEY: It was not passed last session, was it?

HON. J. M. HUNTER: He was certain it had been passed twice, and it might have been three times. However the provisions of the Bill were in no way altered.

Mr. MACARTNEY: This Bill was in a somewhat different category, so far as he could understand, from the other Bills that had been introduced that evening. He understood the hon. gentleman to say the Bill was introduced last session. He had not been able to find, on looking through the "Hansard" index for last session, that that was so. It was introduced the previous year and perhaps the year before that. It

might have been passed twice, but certainly it was not passed last year; at least, the index to "Hansard" did not show it.

The PREMIER: Well, we will take your word for it.

Mr. MACARTNEY: He had looked for it, but had only succeeded in finding a record of the Bill in the "Hansard" of 1916-17 and the year before. If he remembered aright, the Bill was introduced in 1915 as a war measure. Great stress was laid upon the need for it as a war measure. He thought the occasion for its introduction was some dispute between the butchers and one of the companies down the river. The result was that it was suggested that the Government should resume or take on the operations of some of the meatworks so as to put those men back in their employment, or something of that sort. The fact that the Bill was not introduced last year, and that it had been done so well without for the last three years, did not indicate any necessity for it as a war measure, and he did not suppose for a moment that its importance was going to be pressed on that ground on the present occasion. It was not like the other Bills that were before them last session, and he would really like to ascertain, if possible, from the Government what the object for introducing the Bill at the present time was. The objectionable feature to the form of the resolution was the right to regulate not only meatworks and other industries and to take them over. It really meant that they should give the Government a charter, with a dragnet clause, which would allow them, in some indirect manner, for some indirect purpose, to take over an industry which was not a meatworks. They had had painful experience in Queensland of the application of such a dragnet clause. They had an instance of that in connection with the Sugar Acquisition Act, and they ought, if possible, to prevent anything of an indirect character of that kind happening again. If the Government were going to enter into any enterprise, it was a fair thing for them to announce their intention and do it openly and above-board, instead of in a secretive, indirect way by taking advantage of a dragnet clause like that to which he had referred. When the Bill was introduced on the first occasion it was accepted by the other Chamber as an important war measure, and there was only one difference between the Assembly and the other Chamber, and that was that the other Chamber laid down the condition that the resumption of those businesses should be "on just terms." Just those three words, "on just terms." It was somewhat extraordinary that they were now discussing the reintroduction of the Bill after an agreement was actually come to between the two Houses save for the three words he had mentioned. Was it not a travesty on government and on legislation that time should be taken up in that way?

The PREMIER: Do you say that that was the only difference between the two Houses?

Mr. MACARTNEY: The only material difference between the two Chambers on that occasion was the three words "on just terms." He did not know whether when the managers for the two Houses met for consultation on that occasion, or whether the net result of the conference was that it was narrowed down to those three words;

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but certainly in the end on the occasion to to which he referred those three words were all that were between the two Chambers, and, for the life of him, he could not understand why a Bill, which was not wanted last year, and was not introduced then, should again be submitted to them. He would like the Minister to tell them why it had become important this year, and if he would also tell them what the objection was to the insertion of the words "on just terms."

Mr. HARTLEY: The objection is to letting lawyers waste the time of the country in interpreting the clause.

Mr. MACARTNEY: He did not want to waste the hon. member's time. At the same time, he thought it was a fair thing for the Minister to give them some explanation as to why the Bill was not necessary last session and was necessary this session.

The PREMIER: The hon. member is under a misapprehension if he thinks that was the only difference.

Mr. MACARTNEY: He said it was the only material difference, because he remembered well the discussion which took place, when it was stated that the only outstanding difference between the two Houses was the inclusion by the other Chamber of those three words "on just terms."

The PREMIER: No. I was on the committee, and on the last occasion they wanted to go much further than that.

Mr. MACARTNEY said he did not want to be too positive.

The PREMIER: It was on the first occasion that they wanted to include the words "on just terms."

Mr. MACARTNEY: Well, if it was, that is the occasion he (Mr. Macartney) was referring to. The debates could be turned up, and it could be seen what was included by the other Chamber. He asked, what was the need for a Bill

[9.30 p.m.] now, when it was not needed last year? What was the object of the Government in introducing the Bill? What industries did the Government wish to resume? What necessity was there for the Government to resume any industry? He thought it was a fair thing to ask for this information before the Committee gave leave to introduce the Bill.

Hon. J. M. HUNTER: It was quite true, as the leader of the Opposition said, that the Bill was not introduced last session, although it had been introduced in the two preceding sessions. On the first occasion, the three words mentioned by the leader of the Opposition were insisted on by the Council, and that was the only obstacle in the way of passing the measure; but on the next occasion a bigger difference took place. Managers were appointed from both Houses, and after a long discussion, which occupied two mornings, no decision was arrived at. Last session the Bill was included in the Governor's Speech, but for reasons which he could not remember, the Bill was not introduced. The necessity for such a measure during war time must be quite plain to the leader of the Opposition, as they did not know what might take place. For instance, this year it was necessary for the Government to invite the meatworks people to explain why the Imperial meat could not be got ready earlier than what was being done.

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That was done at the instance of the Imperial Government. The reason given was that the owners of stock were not sending their stock along at the price offered. What that price was he was not in a position to say. The fact remained that the meat for Imperial uses was not available. The Bill would obviate all those difficulties. While the war was on, the necessity for the Bill might at any time arise in connection with the meatworks and other industries. Power should be given to any Government at a time like this to deal with industries so important to the conduct of the war. On the second reading of the Bill, if the hon. gentleman required further information, he would be pleased to give it. The seriousness of the situation was such that the Imperial Government found it necessary to cable and ask why the meat was not available, and how much would be available. This year there would be less meat available. Whether the cause was insufficient stock or not, he did not know.

Mr. MORGAN: Your embargo was responsible for that last time.

Hon. J. M. HUNTER: He did not want to raise a discussion on the embargo, but he thought the embargo caused a very much larger supply for the Imperial Government.

Mr. GUNN: Why did you send your cattle over the border?

Hon. J. M. HUNTER: That is not correct. No cattle were sent over the border by the State.

Mr. VOWLES: This was rather a historical matter. It was the measure which brought the Premier to the Trades Hall in the first place. It was brought in on the pretext that it was a war measure, but it took a good deal of hammering by the Opposition before they could get the Government to put that in the Bill. The Bill had been before the House on two occasions. On the first occasion the Government allowed it to be dropped because they would not agree to the words "on just terms," which prevented them from forcibly acquiring other people's property. On the second occasion when the Bill was introduced there were other reasons why it should not be accepted. The fact remained that in the meantime an agreement was come to between the Minister and the meat companies which got over all the difficulties which were imagined at the time by the Government in the interests of the Imperial Government. These agreements still existed. According to the hon. member for Maranoa, some little trouble had arisen about stock, but that did not come within the scope of the Bill.

Hon. J. M. HUNTER: Yes, it does.

Mr. VOWLES said he would like to know how a Bill dealing with the regulation of meatworks provided for the acquisition of stock. That was only a subterfuge to enable the Government to commandeer stock.

The CHAIRMAN: Order! The hon. member is departing from the motion before the House.

Mr. VOWLES: He was dealing with the remarks made by the Minister who introduced the question.

Hon. J. M. HUNTER: I just gave an instance.

Mr. VOWLES: And what a lame instance it was. In the face of existing agreements,

and seeing that the Bill was not necessary last session, he did not think that the time of the House should be wasted in discussing the measure at all. The Bill was old enough to walk into the House itself, so far as the Assembly was concerned. Judging from the attitude of members opposite towards the war, he did not think they would want any war measures at all. According to members opposite, the war was evidently going to finish in a very short time. When it suited them, though, they wanted to introduce measures for war purposes. That was only a subterfuge to bring about certain results. According to the Minister, the Bill was going to include a provision to give the Government the right to commandeer stock. When the Opposition saw the Government introduce measures which had a dragnet clause attached to them they should regard them with the greatest suspicion.

Mr. MORGAN: After having been defeated by the Federal Government, so far as the embargo on stock crossing the border was concerned, and as they were not allowed to continue that embargo, the Queensland Government were now bringing forward a Bill to compel the stockowners to sell their stock to the meatworks or other companies at any price they fixed.

The CHAIRMAN: Order! The question before the Committee is the resolution. I must ask the hon. gentleman to speak to that.

Mr. MORGAN: The Minister who introduced the resolution gave one reason why it was necessary to proceed with the Bill, and it was a ridiculous reason, in connection with the shortage of stock. He interjected that the reason the Government were responsible for the fact that the Brisbane meatworks did not secure sufficient stock was because they compelled the meatworks to enter into an agreement to supply a certain quantity of meat at low rates, and the meatworks in consequence were not able to give the ruling price for meat in Queensland. The result was that the cattle from the western portions of Queensland found their way to the southern States.

Hon. J. M. HUNTER: How does that compare with the statement that the embargo would not allow them to go over?

Mr. MORGAN: That was after the embargo was removed by the Federal Government.

Hon. J. M. HUNTER: You cannot stand on both statements.

Mr. MORGAN: The embargo did considerable injury, as the Minister knew. After the embargo was removed a large number of cattle were removed from the northern area to an area where they were able to go into New South Wales.

The CHAIRMAN: Order! Order!

Mr. MORGAN: He was replying to the Minister, and was pointing out that several thousand cattle belonging to the Government went to New South Wales, and were slaughtered there. The information given by the Minister was absurd, and nobody knew that better than the Minister himself. This Bill was not necessary. The scope of the Bill included meatworks. They recognised that it provided for the acquisition of almost every industry. They now discovered that it was probable that the Government would

use this Bill, if they found it necessary, to commandeer the stock belonging to the stockowners of the State.

Question put and passed.

The House resumed. The CHAIRMAN reported the resolution, which was agreed to.

FIRST READING.

HON. J. M. HUNTER presented the Bill, which was read a first time. The second reading was made an Order of the Day for Tuesday next.

WAYS AND MEANS.

RESUMPTION OF COMMITTEE.

(Mr. Smith, Mackay, in the chair.)

STAMP DUTIES.

HON. W. N. GILLIES (*Eacham*), in moving the resolutions relating to stamp duties, said: I do not think it is the wish of the Committee, at this late hour, that I should read them through, as they are very lengthy, and are practically the same as those which were before the House last year.

Mr. MACARTNEY: As a matter of convenience, I understood the Minister proposes not to read through these very lengthy resolutions. I would suggest that, for the convenience of the Committee, the two resolutions should be treated separately.

Hon. W. N. GILLIES: I will agree to that.

The CHAIRMAN: The question is—That the resolutions be taken as read.

HONOURABLE MEMBERS: Hear, hear!

HON. W. N. GILLIES: I beg to move the resolutions, as circulated amongst hon. members, namely—

That towards making good the Supplies necessary to defray His Majesty's public expenses and making an addition to the public revenue—

It is desirable—

That there be charged, levied, collected, and paid stamp duties at the rates and in accordance with the provisions following, namely—

1. Upon any agreement or any memorandum of an agreement under hand only, and not otherwise specifically charged with any duty, whether the same be only evidence of a contract or obligatory upon the parties from its being a written instrument—

For value, for every £20 and also for every fractional part of £20—6d.—(but not to exceed 5s. on any such instrument)

In any other case—2s. 6d.;

with the exemptions following, namely—

(1) Agreement or memorandum the matter whereof is not of the value of £5.

(2) Agreement made between the Government and parties tendering for the performance of work and labour or the supply of materials used by the Government.

(3) Agreement whether under hand only or by deed made in pursuance of the Workers' Compensation Act of 1916 or any Act amending or in substitution for that Act.

(4) Agreement made by any person and his employer with respect to his employment or the terms of his employment or otherwise for any purpose

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under any Wages Act in force or hereafter to be enacted, where the total sum of wages or salary payable under such agreement, if received for a year, would not exceed £400.

(5) Guarantees given in connection with shipping documents for oversea goods only, during the term of the present war and for six months thereafter; and on satisfactory proof being produced to the Commissioner of Stamp Duties that the delay was caused through war conditions.

2. Upon any instrument of apprenticeship—To learn a profession—2s. 6d.; assignment thereof—2s. 6d.

To learn a trade—1s.; assignment thereof—1s.

3. (i.) Upon any bond given as security for the due execution of an office and for the accounting for money received by virtue thereof where the amount secured exclusive of penalty exceeds £200—Ad valorem duty as in the case of mortgage, bond, debenture, and covenant.

(ii.) Upon any bond, covenant, or instrument of any kind whatsoever—

1. Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity) or for any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack—

For a definite and certain period, so that the total amount to be ultimately payable can be ascertained—The same ad valorem duty as a mortgage, bond, debenture, and covenant for such total sum.

For the term of life or any other indefinite period—5s.

For every £5 and also for every fractional part of £5 of the annuity or sum periodically payable—5s.

2. Being a grant or contract for payment of a superannuation annuity, that is to say, a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age, and so as to commence on his attaining that age—

For every £5 and also for every fractional part of £5 of the annuity—1s.

3. Being a collateral or auxiliary or additional or substituted security for any of the abovementioned purposes, where the principal or primary instrument is duly stamped—The same duty as a mortgage, bond, debenture, and covenant of the same kind.

(iii.) Upon any bond or recognisance of any kind whatever not otherwise charged nor expressly exempted from all stamp duty—10s.

With the exemptions following, namely—

(a) Bond given by the parent or friends of any lunatic for the maintenance of such lunatic in any asylum for the relief or cure of lunacy;

(b) Bond given by any person on obtaining letters of administration;

(c) Renewal of any such bond by reason of the death or insolvency of the sureties, or either of them, or otherwise.

4. Upon any Charter party—

When the Charter does not exceed £20—10s.

When it exceeds £20 and does not exceed £100—15s.

When it exceeds £100—£1.

5. (i.) Upon any conveyance or transfer—

1. Of any stock or marketable security—
For every £10 and also for any fractional part of £10 of the then value of the stock or marketable security transferred—6d.

2. Of stock or marketable security made for the purpose of carrying into effect the bequests under a will, or distribution in intestacy, or of a settlement in respect of which ad valorem duty has already been paid under such settlement—

For every £10 and also for any fractional part of £10 of the then value thereof—6d.

But such duty shall not exceed 10s.

3. On sale of any property (except stock or marketable security as aforesaid)—

Where the amount or value of the consideration for the sale does not exceed £50—7s. 6d.

Exceeds £50 and does not exceed £100—15s.

Exceeds £100—for every £100 and also for any fractional part of £100 of such amount or value—15s.

4. By way of exchange, gift, or partition of any property (except stock or marketable security as aforesaid)—

The same duty on the value of such property and any amount paid or other consideration given for equality as on the amount or value of the consideration for a conveyance or transfer on sale.

5. Of any kind not hereinbefore described—10s.

With the exemptions following, namely:—

(a) All conveyances or transfers of lands to the Government for public purposes.

(b) Any grant from the Crown under the hand of the Governor of Queensland for the time being to any purchaser of Crown land in Queensland.

(c) Transfer under the Mining Acts of a claim or share in a claim where the consideration paid does not exceed £50.

“Conveyance on sale” shall include 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.

“Stock” shall mean any share in stocks or funds of the Imperial Government or of any foreign or colonial State or Government, or in the capital, stock, or funded debt of any British, foreign, or colonial company, corporation, or society.

“Marketable security” shall mean a security of such a description as to be capable of being sold in any stock market in Queensland, and shall include any stock, funds,

shares, bonds, or debentures of any Government, municipal or other corporation, company, or society.

(ii.) Any instrument, contract, or agreement—

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

(b) For the sale of any estate or interest in any property, except—

(i.) Property locally situated out of Queensland;

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

(iii.) Stock or marketable security;

(iv.) Any ship or vessel or any part interest share or property of or in any ship or vessel;

shall be charged with the same ad valorem duty as if it were an actual conveyance on sale of the estate, interest, or property contracted or agreed to be sold:

Where duty has been duly paid in conformity with this provision, the conveyance or transfer made to the purchaser, or any other person on his behalf or by his direction, shall not be chargeable with any duty.

The ad valorem duty shall not be claimed, or if paid upon any such contract or agreement shall be returned in case the contract or agreement is afterwards rescinded or annulled, or for any other reason is not substantially performed or carried into effect so as to operate as or be followed by a conveyance or transfer.

(iii.) Where a person having contracted on or after the first day of July, one thousand nine hundred and eighteen, for the purchase of any property, but not having obtained a conveyance or transfer thereof, contracts to sell the same to any other person, and the property is in consequence conveyed or transferred directly from the first vendor of the property to a sub-purchaser, the conveyance or transfer shall be deemed to be a conveyance or transfer on sale of the estate or interest in the property of each purchaser and sub-purchaser of the property, and shall be chargeable with ad valorem duty in respect of the consideration moving from the purchaser and each such sub-purchaser respectively.

(iv.) Where on or after the first day of July, one thousand nine hundred and eighteen, by virtue of any Act whenever passed, either—

(a) Any property is vested by way of sale in any person; or

(b) Any property is vested by proclamation or other instrument made in pursuance of any Act in any constructing authority,

a copy of such Act, or some instrument relating to the vesting, shall be stamped as if such Act or instrument were a conveyance on sale made in consideration of the price or compensation paid to the person from whom such land was divested.

(v.) A transfer of a pastoral lease, occupation license, or grazing selection shall 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 transfer 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.

6. Upon any declaration of trust—

1. Any instrument declaring that property vested in any person as the apparent purchaser thereof is held by him in trust for the person or persons who have actually paid the purchase money therefor—10s.

2. Any instrument declaring that the property vested in the person executing the same is or shall be held in trust for the person or persons mentioned thereon—

Upon the amount or value thereof—
The same duty as on conveyance on sale.

7. Upon any deed of any kind whatsoever not otherwise described, or any duplicate thereof—10s.

8. Upon any lease or agreement for a lease or any written document for the tenancy or occupancy of any lands, tenements, or hereditaments, the following duties in respect of the rent at the rate per annum:—

Where the rent does not exceed £50—
2s. 6d.

Where the rent exceeds £50 and does not exceed £100—5s.

Above £100, for every £100 and also for every fractional part of £100—5s.

With the exemption following, namely:—

Leases from the Crown under Land Acts.

9. Upon any lease of any lands, tenements, or hereditaments granted for a consideration and also for a yearly rent—Both conveyance on sale duty on the consideration paid for the lease, license, and movable chattels included in the transaction and lease duty.

10. Upon any lease of any kind not herebefore described—10s.

11. For every transfer or cancellation of any lease (other than a transfer of any run or station held under lease or license from the Crown, or of any interest therein), one-half the amount of lease duty originally paid, and conveyance duty on the consideration paid for the lease, license, and movable chattels included in the transaction.

12. (i.) Upon any mortgage, bond, debenture, and covenant—

1. Being the only or principal or primary security for the payment or repayment of money—

Not exceeding £50—2s. 6d.

For every additional £50 and also for any fractional part of £50—2s. 6d.

2. Transfer or assignment of any mortgage, bond, debenture, or covenant, or of any money or stock secured by any such instrument—

For every £50 and also for any fractional part of £50 of the amount transferred or assigned, exclusive of interest which is not in arrear—1s. 3d.

And also where any further money is added to the money already secured—The same duty as a principal security for such further money.

3. Being a collateral, or auxiliary, or additional, or substituted security, or by way of further assurance for the

abovementioned purposes, where the principal or primary security is duly stamped—2s. 6d.

4. Reconveyance, release, or discharge of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured—2s. 6d.

(ii.) "Mortgage" shall mean a security by way of mortgage for the payment of any definite and certain sum of money advanced or lent at any time, or previously due and owing or forborne to be paid, being payable, or for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be;

And includes—

- (a) Any conveyance of any lands, estate, or property whatsoever in trust to be sold or otherwise converted into money intended only as a security, and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where the conveyance is made for the benefit of creditors generally or for the benefit of creditors specified who accept the provision made for payment of their debts, in full satisfaction thereof; and
- (b) Any defeasance, declaration, or other deed or writing for defeating, or making redeemable, or explaining, or qualifying any conveyance, transfer, or disposition of any lands, estate, or property whatsoever, apparently absolute, but intended only as a security; and
- (c) Any agreement, contract, or bond, accompanied with a deposit of title-deeds for making a mortgage, or any other security or conveyance as aforesaid, of any lands, estate, or property comprised in the title-deeds, or for pledging or charging the same as security and any instrument by which any property whatsoever is charged with or rendered liable as a security for the payment or the repayment of any sum of money; and
- (d) Any instrument operating as a mortgage of any stock or marketable security, and any power or letter of attorney given upon the occasion of or relating to the deposit of any title-deeds or instruments constituting or being evidence of the title to any property whatsoever or creating a charge on such property; and
- (e) Any deed of mortgage and trust for the purpose of securing debenture-holders, upon its execution in Queensland:

Provided that any legal mortgage afterwards executed in pursuance thereof shall be treated as collateral thereto.

(iii.) (1.) A security for the payment or repayment of money lent or to be lent, advanced, or paid, or which has or may become due upon an account current either with or without money previously due, is to be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a security for the amount so limited.

(2.) Where such total amount is unlimited, the security is to be available for

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such amount only as the ad valorem duty impressed thereon extends to cover; but where any advance or loan is made in excess of the amount covered by that duty, the security shall for the purpose of stamp duty be deemed to be a new and separate instrument, bearing date the day on which the advance or loan is made.

(3.) No money to be advanced for the insurance of any property comprised in the security against damage by fire, or for keeping up any policy of life insurance comprised in the security, or for affecting in lieu thereof any new policy, or for the renewal of any grant or lease of any property comprised in the security upon the dropping of any life whereon the property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with ad valorem duty.

13. (i.) Upon policies of life insurance—

When the sum insured exceeds £50 but does not exceed £100—1s.

Exceeds £100 but does not exceed £1,000, for every full sum of £100 and also for every fractional part of £100 of the amount insured—1s.

Exceeds £1,000, for the first £1,000 thereof at the rate prescribed for a policy not exceeding £1,000 and for every £100 or fraction thereof exceeding £1,000—2s.

- (ii.) Upon policies of insurance—

Upon all policies (other than policies of life assurance, and workers' compensation policies issued under the Workers' Compensation Act of 1916)—

For each £100 or part of £100 of the total amount insured—

(a) By declaration under marine open policies—3d.

(b) By all other policies—

(1) For any term or period not exceeding six months—3d.

(2) For any term or period exceeding six months and not exceeding twelve months—6d.

(3) Exceeding twelve months, for each additional six months or part of six months' currency—3d.

(4) On every renewal or continuance thereof, for every £100 or fractional part of £100—3d.

With the exemptions following, namely:—

(a) Life policies issued under the Act 29 Vic., No. 18.

(b) Life policies not exceeding £50.

(c) Policies effected and expressed to be effected by way of reinsurance.

(d) Cover notes and interim receipts issued pending inspection and acceptance of any risk or issue of policy. This exemption extends to policy duty only.

(iii.) "Policy of life insurance" shall mean a policy of insurance upon any life or lives or upon any event or contingency relating to or depending upon any life or lives, except a policy of insurance against accident; and "Policy of assurance against accident" shall mean a policy of insurance (other than under the Workers' Compensation Act of 1916) for any payment to be made upon the death of

any person only from accident or violence or otherwise than from a natural cause or as compensation for personal injury, and includes any notice or advertisement in a newspaper or other publication which purports to insure the payment of money upon the death of or injury to the holder or bearer of the newspaper or publication containing the notice only from accident or violence or otherwise than from a natural cause.

(iv.) (1.) When in the opinion of the Commissioner of Stamp Duties any person granting policies of insurance against accident or other form of risk so carries on the business of such insurance as to render it impracticable or inexpedient to require that duty be charged and paid upon such policies, the Commissioner may enter into an agreement with that person in the prescribed form for the delivery to him, during any period mentioned in the agreement, of half-yearly accounts of all moneys received in respect of premiums on such policies.

(2.) Every account shall be a full and true account of all unstamped policies of such insurance granted during the period for which the same is rendered and of all sums of money received and not already accounted for in respect of any other unstamped policies of such insurance at any time before the commencement of that period.

(3.) After an agreement has been entered into between the Commissioner and any person, and during the period for which such agreement is in force, no policy of such insurance granted by that person and covered by such agreement shall be chargeable with duty, but in lieu of and by way of composition for that duty there shall be charged, levied, and collected, on the aggregate amount of all sums received in respect of premiums on such policies, a stamp duty at the rate of one pound per centum thereof.

(4.) All agreements entered into between the Commissioner and any person prior to the first day of July, one thousand nine hundred and eighteen, which would be valid if entered into under this section, shall be as valid as if they had been made under the provisions thereof.

14. Upon any power or letter of attorney or other instrument in the nature of a power or letter of attorney—

Of any kind whatsoever not otherwise specifically provided for or any duplicate thereof—15s.

With the following exemption:—

An appointment in writing by an applicant for a selection under "The Land Act of 1910," or any Act amending or in substitution for that Act, of an agent to act for such applicant in connection with such application.

15. (i.) Upon any receipt, given for or on the payment of money—

Amounting to £2 or upwards but not exceeding £5—1d.

Exceeding £5 or upwards but not exceeding £50—2d.

Exceeding £50 or upwards but not exceeding £100—3d.

Exceeding £100—for every £100 or fractional part thereof—3d.

With the exemptions following, namely:—

(a) Receipts given for or upon the payment of money to or for the use of His Majesty.

(b) Receipts endorsed upon any instrument duly stamped acknowledging the receipt of the consideration money therein expressed.

(c) Receipt or acknowledgment given for money deposited in any bank to be accounted for: Provided that this exemption shall not extend to acknowledgments for any sum carried to the credit of any depositor or shareholder in any bank on any division of profits made by such bank, or for or in respect of any dividend from any bank or joint stock or other company on the same being deposited by any person to the credit of any other person in any bank, or for or in respect of any sum paid to the credit of any person in any bank for rent or interest by any other person, or for or in respect of any sum deposited, the receipt for which would be liable to duty if such sum were paid directly by any person to any other person.

(d) All receipts for money withdrawn by depositors from the Queensland Government Savings Bank.

(e) All receipts or discharges given by any seaman, labourer, or menial servant for the payment of wages.

(f) Duplicate receipt or additional receipt given after the original has been duly stamped and bearing the words across such receipt "original duly stamped" or "original stamped"; but this exemption shall not apply to the duplicate original or carbon of a cash sale docket. Every duplicate or additional receipt must bear the words "original duly stamped" or "original stamped" across such receipt; otherwise any such receipt shall not fall within this exemption.

(g) Receipts given for contributions to charitable institutions or religious bodies or for gifts of charity by any such institution or body.

(h) Receipts given for wages or salary, where the total sum of such wages or salary if received for a year would not exceed £400—any Act to the contrary notwithstanding.

(ii.) "Receipt" includes any note, memorandum, or writing whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds or upwards is acknowledged or expressed to have been received, or deposited, or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of two pounds or upwards is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person, without limiting the meaning of "receipt," the term includes a "cash sale docket" and a "cash sale receipt or delivery order."

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(iii.) In the case of cash sale dockets or cash sale receipts or delivery orders it shall be sufficient if a duplicate or carbon original is duly stamped.

16. (i.) Upon any settlement, deed of gift, or voluntary conveyance (not being the appointment merely of a new trustee) of any property containing any trust, or any declaration of trust having the effect of such settlement, deed, or conveyance, ad valorem duty as hereunder on the amount or value of such property:—

Amount of Value.	Rate per Centum of Duty.
Not exceeding £1,000	$\frac{1}{2}$
Exceeding £1,000 but not exceeding £2,000	1
Exceeding £2,000 but not exceeding £3,000	$1\frac{1}{2}$
Exceeding £3,000 but not exceeding £4,000	2
Exceeding £4,000 but not exceeding £5,000	$2\frac{1}{2}$
Exceeding £5,000 but not exceeding £6,000	3
Exceeding £6,000 but not exceeding £7,000	$3\frac{1}{2}$
Exceeding £7,000 but not exceeding £8,000	4
Exceeding £8,000 but not exceeding £9,000	$4\frac{1}{2}$
Exceeding £9,000	5

(ii.) "Settlement" means any contract or agreement (whether voluntary or upon any good or valuable consideration other than a bonâ fide pecuniary consideration) whereby any property, real or personal, is settled or agreed to be settled in any manner whatsoever.

(iii.) "Deed of gift" means and includes—

- (a) Every deed of gift or instrument by way of gift transferring or purporting to transfer property absolutely;
- (b) Every conveyance, transfer, or other disposition of property containing trusts or dispositions to take effect during the life of the donor, and not being made before and in consideration of the marriage of the donor, or in favour of a bonâ fide purchaser or incumbrancer for valuable consideration in money, and whether or not the property comprised in such deed is subject to any limitation;
- (c) 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; and, in assessing the duties

payable in respect of such property, no deduction shall be made in respect of such benefit or advantage.

(iv.) Where any person, on or after the first day of July, one thousand nine hundred and eighteen, makes a voluntary disposition of any property to or for the benefit of a company formed or to be formed, the instrument by which such disposition is made shall be deemed a voluntary conveyance of such property.

I think it will be well if at this stage I give a brief outline of the nature of this Bill. It amends the present Stamp Act, which is twenty-four years old, and is largely out of date. The object is, first of all, to remove irritating duties, thus affording relief to the trading community, the business community, and the working community. Exemption from duty is provided for receipts given for wages or salary of persons receiving less than £400 per annum. The duty on small agreements for sale of goods, etc., is reduced to 6d. for every £20 or fractional part thereof. This means that a contract must be of the value of £100 before the present duty of 2s. 6d. is payable. The maximum is 5s. Contracts under value of £5 are exempt. Agreements not for value carry a fixed duty of 2s. 6d. The old schedule of duties relating to receipts is repealed. Receipts under £2 are now to be exempt from duty. The maximum rate is reduced from 6d. to 3d. per £100 for receipts exceeding £100. As regards receipts for £100 and less than that sum, the rate is to be 1d. for £2 and not exceeding £5, and upwards of £5 and not exceeding £50, 2d.; exceeding £50 and not exceeding £100, 3d.; and as regards receipts exceeding £100, the rate is to be 3d. per £100 or fraction thereof. Receipts must be given for amounts over £2. This will prevent evasion of duty. The term "receipt" includes a "cash sale docket" and "a cash sale receipt or delivery order." Charitable and religious donations are exempt from duty. Anomalies are removed. The duty on instruments of apprenticeship to learn a trade is reduced from £1 1s. to 1s. The fee of £10 10s. on articles of clerkship is abolished, and in lieu thereof instruments of apprenticeship to learn a profession are charged 2s. 6d. The duty on all conveyances, whether freehold or leasehold, is to be brought into line. The whole of the stock and chattels on a station property is to be chargeable with duty. Under the present Act duty is one-half per cent. on the lease only, and the rate of three-quarters per cent. on the freehold. A conveyance by way of gift will carry duty on the value of the property transferred. As to agreements for sale, the Queensland law is made to conform with the English law. Conveyance duty, in future, will be payable on such agreements. The subsequent transfer (if any) will be exempt. Declarations of trust are to be dutiable. Powers of attorney, under seal or under hand only, are subject to 10s. duty. Hitherto powers of attorney, if under seal, were dutiable, but not otherwise. On settlements containing a trust to take effect upon death, the New South Wales scale is to apply. It ranges from $\frac{1}{2}$ per cent. to 5 per cent. If settler dies within three years—rendering

such property liable to succession duty—the ad valorem stamp duty paid on the settlement is allowed when succession duty is being paid. The duty on bonds given to secure an annuity is at the rate of 5s. for each £5 of such annuity. In the case of deferred life annuity, the duty is 1s. for each £5 of such annuity. The duty on policies of life assurance exceeding £1,000 is increased to 2s. per centum upon the sum exceeding £1,000. The duty on fire policies hitherto has been 1s. per cent. In future it will be 6d. per cent., but each renewal will carry 3d. per cent.

This practically covers all that need be said on this occasion, as the Bill is recognised as a Committee Bill. It is not intended by this measure to raise a large amount of revenue, but it is intended to make everyone pay his share of the duties imposed. If the Bill becomes law, then people who have evaded paying stamp duty will be compelled to pay it. I formally move the resolution.

The House resumed. The TEMPORARY CHAIRMAN reported progress, and the Committee obtained leave to sit again on Tuesday next.

The House adjourned at five minutes to 10 o'clock p.m.