

Queensland



Parliamentary Debates
[Hansard]

Legislative Assembly

THURSDAY, 24 JULY 1930

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The SPEAKER (Hon. C. Taylor, *Windsor*)
took the chair at 2.30 p.m.

QUESTIONS.

PLANS OF BAROLIN ROAD, ELLIOTT HEADS.

Mr. BARBER (*Bundaberg*) asked the
Secretary for Railways—

“1. Have the plans of the Barolin
road, Elliott Heads, been completed?”

“2. If so, will he facilitate the com-
mencement of the work, with a view
to affording employment for a number
of men in the Bundaberg district?”

The SECRETARY FOR RAILWAYS
(Hon. Godfrey Morgan, *Murilla*) replied—

“1. Plans are practically completed.

“2. The road has only recently been
declared a main road, and the scheme
will very shortly be submitted to the
council.”

ALLEGED INSTRUCTIONS TO STATION-MASTERS IN RE ALLOCATION OF WORK OF EMPLOYEES.

Mr. BARBER (*Bundaberg*) asked the Secretary for Railways—

“Has a confidential circular, or have instructions of any description, been issued to station-masters instructing them to adjust and allocate the work in their respective centres so as to reduce railway employees' earnings to the following weekly rates:—Married men, £3 10s.; and single men, £2 10s.?”

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

“No.”

APPORTIONMENT OF CAPITAL DEBT OF RAILWAYS.

Mr. DUNLOP (*Rockhampton*) asked the Secretary for Railways—

“1. What portions of the capital debt of the Railways are represented by—(a) Ways and works and rolling-stock in existence or use? (b) Ways and works and rolling-stock that have been (1) demolished or (2) replaced and are no longer in existence or use?”

“2. What rate of interest is charged the Railways on capital account by the Treasury?”

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

“The information is being prepared.”

GOVERNMENT CLAIMS IN INDUSTRIAL COURT FOR VARIATION OF PUBLIC SERVICE AWARDS.

Mr. DUNLOP (*Rockhampton*) asked the Premier—

“1. In connection with claims that have been lodged by the Government in the Industrial Court for variations of the awards affecting public servants, and in view of the fact that, in the first place, the public service awards were founded on a basic wage of £4 per week the same as now exists, and that in the court the Public Service Commissioner, as the Government's representative, has, time and again, argued that there is an intimate relation between the basic wage and the automatic scales, and again between the automatic scales and the scheme of classification, and that for that reason he has opposed increases in the basic wage for public servants, and successfully for a great part, and that if the argument of the Government's representative was good must not the converse apply, and that there should be no decrease in the scales and classifications covered by the public service awards unless and until the basic wage is reduced below £4 per week—does he consider it a fair thing, after examining the Government's claims, that, although the Industrial Court decreased the basic wage by 5s., equivalent to a fraction less than 6 per cent., his Government should seek reductions varying from the percentage of reduction imposed by the court up to 35 per cent., and that the greater percentage of reduction is in the lower grades?”

“2. Is he aware that under the salary reducing legislation passed in New

South Wales, where salaries and wages in the public service are higher than in Queensland, even allowing for the cheaper cost of living here, and where the hours are shorter, that the maximum reduction was 8½ per cent.; that exemptions were granted to all married men in receipt of less than £500 per annum; that no married man in receipt of more than that amount was reduced below £300 per annum; that complete exemption was granted to all whose hours had been increased from forty-four to forty-eight without a compensating increase in salary; and that the reduction in New South Wales is to operate for one year only, whereas his Government's proposals, if put into force, will operate until the awards are again varied?”

“3. In view of what has been set forth in Questions 1 and 2, what does he intend to do in the matter in justice to the public servants of Queensland?”

The SECRETARY FOR PUBLIC INSTRUCTION (Hon. R. M. King, *Logan*), for the PREMIER (Hon. A. E. Moore, *Aubigny*), replied—

“1 to 3. As these claims will be reviewed by the Industrial Court, comment is undesirable.”

ACTUARIAL REPORT ON PROPOSED RAILWAY SUPERANNUATION SCHEME.

Mr. BULCOCK (*Barcoo*) asked the Secretary for Railways—

“1. Is it a fact that the report of the actuary to whom the Government submitted the proposed railway superannuation scheme was not favourable to the scheme?”

“2. In the event of the scheme breaking down financially, will employees who are contributors to the scheme be called upon to make good the deficiency?”

“3. What is the total of the anticipated savings in salaries, wages, etc., by the Railway Department during the first twelve months the scheme is in operation, consequent on the compulsory retirement of certain senior employees?”

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

“1. Yes.

“2. No.

“3. In view of the Government subsidy, no saving is anticipated; in fact, a loss.”

REVIEW OF RENTS CHARGED BY RAILWAY DEPARTMENT TO EMPLOYEES.

Mr. BULCOCK (*Barcoo*) asked the Secretary for Railways—

“In view of the recent reduction in the earnings of railwaymen, arising out of pooling, the basic wage decision, and extension of hours, will he review rentals charged by his department to those employees living in houses of which the Commissioner is the landlord, with a view to adjusting these rentals on a lower level, and by so doing afford much needed relief to certain employees, and in addition give a lead to private landlords, in order that they, too, may be

induced to readjust rentals in conformity with the lowered ability of tenants to meet these obligations?"

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

"The question of rents, in addition to rates and fares, is at present under consideration."

RAILWAY LOCOMOTIVES FITTED WITH "LOBB SPARK ARRESTER."

Mr. DASH (*Mundingburra*) asked the Secretary for Railways—

"1. (a) How many locomotives have been fitted with the device known as the 'Lobb Spark Arrester'; (b) What is the total cost of such installations; and (c) What is the average cost per locomotive?"

"2. What is the name of the company or persons interested in the 'Lobb Spark Arrester'?"

"3. Has the department received any complaints from the locomotive running men as to the inefficacy of the device in question, and the difficulty experienced by trainmen in securing the otherwise successful operation of the locomotives so fitted as tending to retard the running of the trains to schedule time-table? What is the nature of such opinions on the part of the locomotive men actually operating the engines fitted with the 'Lobb Spark Arrester'?"

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

"1. (a) 15; (b) approximately £640; (c) estimated cost £42 10s. per locomotive.

"2. I have no information as to the constitution of the company or group of persons interested.

"3. A complaint of a general nature was made by the A.F.U.L.E., but it has not been suggested that any difficulty has been experienced in operating the locomotives so fitted. The efficacy of the arrester has been clearly demonstrated in regular use over a number of years."

MAXIMUM WEEKLY COMPENSATION PAYABLE UNDER WORKERS' COMPENSATION ACTS.

Mr. DASH (*Mundingburra*) asked the Treasurer—

"Is it the intention of the Government to reduce the maximum weekly compensation of £4 5s. per week payable under 'The Workers' Compensation Acts, 1916 to 1929,' to £4 per week on and after 1st August next?"

The TREASURER (Hon. W. H. Barnes, *Wynnum*) replied—

"By 'The Workers' Compensation Acts Amendment Act of 1929' the weekly compensation payable to a married man with three children was increased by this Government from £3 10s. per week to the basic wage. As from 1st August next the basic wage of £4 per week will be the maximum weekly compensation. The maximum

weekly compensation payable after the 1st August next to a married man having up to three children, compared with that paid by the late Government, will be as follows:—

	Paid by Late Government.	Payable after 1st August next.
—	£ s. d.	£ s. d.
Married Man—		
With 1 child . .	3 0 0	3 3 4
With 2 children	3 5 0	3 11 8
With 3 children	3 10 0	4 0 0

AGREEMENT BETWEEN NEW SOUTH WALES AND QUEENSLAND IN RE CONTROL OF ENGINES AND ROLLING-STOCK ON KYOGLE RAILWAY.

Mr. BLACKLEY (*Marcyborough*) asked the Secretary for Railways—

"1. Will he lay on the table of the House a copy of the agreement between New South Wales and Queensland with regard to the working and control of engines and other rolling-stock on the Kyogle Railway?"

"2. Will he protect the interests of engineering firms in Queensland by securing for them the right to tender, on equal terms with the firms in New South Wales, for the building of engines and other rolling-stock to be used on the Kyogle Railway?"

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

"The agreement has not yet been finalised."

EXPENSES INCURRED IN DISPOSAL OF BABINDA STATE HOTEL.

Mr. WILSON (*Fortitude Valley*) asked the Secretary for Labour and Industry—

"1. What are the details of the expenses incurred by the department in the nature of advertising, commission, etc., in regard to the disposal of the Babinda State hotel?"

"2. What is the name and address of the agent who finally negotiated the sale, and what commission was paid to him?"

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*) replied—

"1. Total expenses, including advertising and auctioneer's fee, £114 6s. 3d.

"2. No agent was employed, the sale being negotiated by the department, and consequently no commission whatever was paid."

SITTINGS OF RACING COMMISSION.

Mr. POLLOCK (*Gregory*) asked the Premier—

"How many days did the Racing Commission occupy in hearing evidence and deliberating upon same before presenting its report?"

The SECRETARY FOR PUBLIC INSTRUCTION (Hon. R. M. King, *Logan*), for the PREMIER (Hon. A. E. Moore, *Aubigny*), replied—

“Hearing evidence, thirty and a-half days; deliberating (including counsel’s address), twenty-three and a-half days; and inspections of racecourses, four days.”

TRAFFIC ROUTES AND HEAVY VEHICLE ASSESSMENTS.

Mr. MULLAN (*Flinders*) asked the Secretary for Railways—

“1. How many traffic routes have been declared under the amendment of the Main Roads Acts passed during last session of Parliament?”

“2. How many assessments have been issued on heavy vehicles, and what amount was received in fees during the last financial year?”

“3. How many partial exemptions have been granted, and what fees have been received on this account?”

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*) replied—

“The information will be prepared.”

STATISTICS IN RE ROYAL COMMISSIONS APPOINTED BY MOORE GOVERNMENT.

Mr. PEASE (*Herbert*) asked the Premier—

“1. How many Royal Commissions and the nature thereof has the Government appointed since taking office?”

“2. What was the cost of each commission?”

“3. What is the total expense incurred by the State in connection with these commissions?”

The SECRETARY FOR PUBLIC INSTRUCTION (Hon. R. M. King, *Logan*), for the PREMIER (Hon. A. E. Moore, *Aubigny*), replied—

“1. Five—namely, Royal Commission on Racing, Royal Commission on Public Works, Royal Commission on Mungana and Chillagoe, Royal Commission on Rabbit and Dingo Pest and Stock Routes, and Royal Commission on Hospitals.

	£	s.	d.
“2. Racing	1,656	4	10
Public Works	2	5	2
Mungana and Chillagoe (incomplete)	2,909	16	0
Rabbit and Dingo Pest and Stock Routes (to date—still sitting) ...	735	4	10
Hospitals (to date—still sitting) ...	54	6	3

“3. Total expense ... £5,338 17 1”

PAPER.

The following paper was laid on the table:—

Ordinance under “The City of Brisbane Act of 1924”—Dangerous goods, dated the 27th June, 1930.

PERSONAL EXPLANATIONS.

Mr. COOPER (*Brcmc*): I ask the indulgence of the House to make a personal explanation.

The SPEAKER: Is it the pleasure of the House that the hon. member for Bremer be allowed to make a personal explanation?

HONOURABLE MEMBERS: Hear, hear!

Mr. COOPER: The hon. member for Rosewood in a speech last night said that either the hon. member for Bowen or the hon. member for Bremer had interjected to the member for Rosewood, “Why did you not go to the war?”

I desire to say that the interjection was not made by me; I have not put the question to any person at any time. The hon. member for Bowen is absent from his place in the House because of an attack of bronchitis; but I can say that, although I sat beside the hon. member for Bowen during the period while loud and heated interjections were being made, I have no recollection of such an interjection being made by him. I think he did interject “Where was the equality of sacrifice during the war?” Those who know the hon. member for Bowen know that taunts of the kind mentioned by the hon. member for Rosewood are quite foreign to his nature and his opinions on war.

Mr. BULCOCK (*Barcoo*): I also ask permission to make a personal explanation.

HONOURABLE MEMBERS: Hear, hear!

Mr. BULCOCK: Yesterday, in answer to a question asked by the hon. member for Toowoong, the Secretary for Public Works attributed the following statement to me, supposed to have been made on Tuesday last in the course of my speech on the Income (Unemployment Relief) Tax Bill:—

“Unemployed workers occupying workers’ homes were threatened that, if they did not register under the unemployment scheme, their homes would be taken from them.”

I have perused “Hansard,” and also, in order to be quite fair, have requested the Chief Reporter to peruse the shorthand notes of my speech allegedly containing this statement. These records do not indicate that the words quoted by the Minister were used by me. The expression I used was to the effect that, if persons acquiring workers’ dwellings and homes did not register, action would be taken. This I reiterated in answer to an interjection from the Secretary for Public Works, and I am at a loss to understand why the Minister attributed the statement complained of to me.

INCOME (UNEMPLOYMENT RELIEF) TAX BILL.

WAIVER OF STANDING ORDER NO. 266.

The SECRETARY FOR PUBLIC INSTRUCTION (Hon. R. M. King, *Logan*): On behalf of the Premier, I beg to move—

“That, notwithstanding the provisions of Standing Order No. 266, the Income (Unemployment Relief) Tax Bill may be read a third time this day after its passage through Committee.”

Question put and passed.

MEN EMPLOYED ON RELIEF WORK.

ORDER FOR RETURN.

Mr. WILSON (*Fortitude Valley*): I beg to move—

“That there be laid upon the table of the House a return showing the number of men employed on relief work—(a) married; (b) single; and the total amount paid up to 30th June, 1930, for (1) wages; (2) material.”

Question put and passed.

PERSONS EXEMPT FROM INCOME TAXATION AND UNEMPLOYMENT RELIEF TAX.

ORDER FOR RETURN.

Mr. MULLAN (*Flinders*): On behalf of the hon. member for Bowen, I beg to move—

“That there be laid upon the table of the House a return showing the anticipated number of persons at present exempt from income taxation and who will now have to contribute to the unemployment relief tax.”

Question put and passed.

MINISTERIAL STATEMENT.

GOVERNMENT LOANS—FUNCTIONS AND CONTROL OF LOAN COUNCIL.

The TREASURER (Hon. W. H. Barnes, *Wynnum*): I ask the permission of the House to submit to the House a written statement, with comments as I proceed.

The SPEAKER: Is it the pleasure of the House—

Mr. W. FORGAN SMITH (*Mackay*): I would like to have some indication as to the contents of the statement. Surely the hon. gentleman can give us that!

The SPEAKER: Will the hon. member wait until I have completed putting the question? Is it the pleasure of the House that the Treasurer be permitted to make a statement—

The TREASURER: With regard to finance.

The SPEAKER: With regard to finance?

HONOURABLE MEMBERS: Hear, hear!

The TREASURER (Hon. W. H. Barnes, *Wynnum*): Recently in the House, and more especially whilst the debate in connection with the Unemployment Bill has been proceeding, there have been numerous statements made by the Opposition to the effect that the Government could have spent the whole of the loan moneys held by them, and that expenditure was not limited to the amount allotted by the Loan Council.

As Treasurer of this State I have deemed it wise, because of what has been said, to make a statement with regard to this matter; and, in doing so, I think it would be well to deal with the authority of the Loan Council as agreed to by the Commonwealth, Queensland, and the whole of the other States.

For the information of the House, I would point out that the Bill dealing with this matter in Queensland was introduced on 9th December, 1927 (see “Hansard,” page 1633, of that year). The Bill was introduced by the then Premier and Treasurer (Mr. W. McCormack), who refrained from making any remarks thereon in its initial stages, stating that he preferred doing so on the second reading of the Bill. The second reading took place on Tuesday, 13th December, 1927 (see “Hansard,” page 1667, of that year). Mr. McCormack then went into the matter very fully, explaining the Bill, and in doing so set out to enlarge upon it, and furnished a lot of very useful information.

The Leader of the Opposition and other members of his party have said again and again that the Government have the right to use the funds that were in hand indiscriminately. The House and the public may be misled by such statements, and at the close of the second reading debate upon the Income (Unemployment Relief) Tax Bill it is fitting that the House and the public should be acquainted with what took place in connection with the introduction of the Commonwealth and States Agreement Ratification Bill. In “Hansard” of 13th December, 1927, page 1672, the following remarks were made by the then Premier and Treasurer (Mr. McCormack):—

“I do not want to go into details as to the operations of the Loan Council, except to say that the Council will have certain powers. It will deal with all the things which are mentioned in the agreement, such as flotation of loans, the allocation of loan money, the fixation of interest, the making of all arrangements appertaining to borrowing on behalf of the States and the Commonwealth, and will meet regularly. The Commonwealth Government and each State Government must submit their loan programmes to the Loan Council, and the Council will deal with those programmes from the point of view of the interests of the whole of the Commonwealth. Those definite functions are now being carried out by the Loan Council.”

Mr. POLLOCK: But not the spending of the money.

The TREASURER: No one has ever said that the Loan Council could direct the Queensland Government how they should spend the money. (Loud Opposition laughter.)

Mr. KIRWAN: The statement is in “Hansard.”

The SPEAKER: Order! I ask hon. members to listen in silence to the statement by the Treasurer, and not create disorder.

The TREASURER: It will be seen from the above that he explained the duties and powers of the Loan Council. These powers have been availed of by the members of the Loan Council on behalf of their respective Governments in connection with the curtailing of the expenditure of loan money by the Commonwealth and the States. Action has also been taken by the several States to control the public borrowings of municipalities and other semi-governmental undertakings which go on the loan market.

The first meeting of the Loan Council, as constituted by the Financial Agreement, was

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held at Canberra on 10th January, 1929. I need not detail the names of the representatives who were present, and will content myself with stating that the minutes of that meeting show that Dr. Earle Page, as chairman, represented the Commonwealth Government and Mr. McCormack the Queensland Government.

The total public flotations on loan account approved of at that meeting on behalf of the Commonwealth and States were £29,007,000. The amount apportioned to Queensland out of that sum was £2,316,000. At the conclusion of that meeting a statement was made to the press; but, as it very largely dealt with the names of those present, it is not referred to here. That was the last Loan Council meeting that Mr. McCormack attended.

The next meeting of the Loan Council was held at Canberra during May, 1929; and at that meeting I represented Queensland. The loan programmes of the Commonwealth and the various States for 1929-30 were submitted, and the amounts asked for by the various Governments were cut down by the following amounts:—

	£
New South Wales	200,000
Victoria	500,000
Queensland	200,000
South Australia	50,000
Western Australia	350,000
Tasmania	100,000
Total reduction	£1,400,000

Mr. W. FORGAN SMITH: New money.

The TREASURER: The hon. member is quite wrong. I regret to make public the statement that the Commonwealth Loan of £10,000,000 now on the market is a loan to carry out the promises which were made for the year ended 30th June, 1930, for which the States of the Commonwealth, other than Queensland, have overdrafts.

Mr. HANLON: The Queensland Government are entitled to participate, if they so desire. (Opposition interjections.)

The SPEAKER: Order! The Treasurer is making a rather important statement; and I think hon. members should extend the hon. gentleman the courtesy of listening quietly while he makes that statement.

The TREASURER: My reason for making this statement is to show that no State was exempt from the cutting down.

The third meeting of the Loan Council was held in Sydney on 6th August, 1929. I would invite attention to the frequency of these meetings, as indicating the very critical financial position. At this meeting it was agreed that the already reduced programme for 1929-30 should be still further reduced by 20 per cent. That was a general reduction, and, so far as some of the States were concerned, it meant a very big amount indeed—particularly New South Wales.

Mr. MULLAN: Look at the money you had!

The TREASURER: The next meeting of the Loan Council was held in Melbourne on 11th November, 1929—after the last Federal elections. The first business of the meeting was the election of a chairman, and Mr. E. G. Theodore was elected to that position. In connection with that meeting I shall

content myself with reading a statement from the minutes.

Mr. BULCOCK: You told us that the minutes were confidential.

The SPEAKER: Order!

The TREASURER:

“The Loan Council considered the methods to be adopted for raising during the present financial year the moneys necessary to meet State and Commonwealth loan requirements as reduced at the August Loan Council meeting.”

This is a bigger question than one of party. (Opposition laughter.)

The SPEAKER: Order!

The TREASURER: The biggest question that Australia has to face to-day is the monetary question—

“In view of the difficult monetary conditions existing in Australia and overseas at the present time, the Council unanimously decided”——

An OPPOSITION MEMBER: Ah!

The TREASURER: The Chairman, Mr. Theodore, issued this statement—

“That it would be quite impracticable to raise sufficient loan moneys to permit any increase in the loan programmes of the respective Governments. The Council unanimously approved a resolution placing on record its appreciation of the services rendered to the Loan Council by Dr. Earle Page as chairman since its inception in 1924.”

It is known to the general public that two lots of Treasury bills were floated in London at short dates at high rates of interest. Those bills amounted to £5,000,000 in each case. I regretfully say that an attempt was made to float a further £5,000,000; and at one of the Loan Council meetings it was reported that there was no possibility of getting any further money on the London market.

Mr. PEASE: And yet the German loan was over-subscribed.

Mr. FRY: Why don't you go to Germany?

[3 p.m.]

The TREASURER: The hon. member for Herbert ought to be ashamed for making that statement. Surely Australian securities are as good as any in the world!

I want to state here that the Council realised, and stated so publicly, that it was quite impracticable to raise money to improve the loan position of the respective Governments; and this was confirmed by the proceedings of the meeting held on 9th December, 1929.

A further statement was made by the Loan Council on 7th February, 1930, at a subsequent meeting held in Canberra, and, because of the importance of that meeting, I repeat the press statement made at its conclusion—

“The Australian Loan Council endorsed the frank assurances given by the Prime Minister and the chairman of the Council that Australia will promptly and regularly meet all her interest payments and other national obligations to oversea creditors.

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"The general loan position was reviewed in the light of present monetary conditions and the latest oversea and Australian advices.

"It was agreed—

- (1) Although the total loan expenditure of the Commonwealth and the States, which has averaged £43,000,000 in recent years, has already been reduced by the Loan Council by 30 per cent. to £30,000,000 for the present year, it is essential that a further reduction in this year's loan expenditure be made.
- (2) That each Government closely examine the position in regard to present and contemplated loan works with a view to ascertaining and reporting to the Loan Council the maximum amount of saving which can be effected in this year's expenditure.
- (3) That further drastic reductions be made in the loan expenditure of the Commonwealth and State Governments for the financial year commencing 1st July next"—

that is, this month.

"The whole position is being reported by the members of the Loan Council to their respective Governments, and a further meeting of the Council will be held in another fortnight."

It will be admitted by hon. members that gentlemen would not travel long distances from, say, Queensland or Western Australia unless the business were important.

As a further instance of the acute stage to which the position had developed, a further meeting was held on 21st February, 1930, at which it was agreed that the future loan programmes of the respective Governments must be brought down to a basis which can be financed mainly from the Australian market instead of, as in the past, mainly from the oversea market.

Personally, I think we have had to raise too much money on the Australia market.

Mr. W. FORGAN SMITH: Did you not agree that that loan should be floated?

The TREASURER: Of course I did. I blame no one. There was no option; the money had to be got. I am also aware of the fact that during a short period an amount of £5,800,000 was withdrawn from the Savings Bank of New South Wales. That presumably went into other investments by reason of the higher rate of interest payable.

It was further agreed that reductions should then be entered upon which, within twelve months, would bring the rate of expenditure to one-half of what it was the preceding year. To achieve this object, immediate steps were to be taken to reduce the current rate of expenditure, and the respective Governments were to frame their loan programmes for next year (1930-31) to conform with the new policy.

Another meeting of the Loan Council was held at Canberra last month. At this meeting the decision to cut down loan expendi-

ture to half of what it was during the year 1928-29 was reaffirmed.

Hon. members will have noticed that I have very fully detailed the status of the Loan Council, and have repeated the statements made at the close of some of the meetings of the Council.

I want now to repeat, notwithstanding what has been said, that, under the agreement entered into by the Commonwealth and the various States, we could not have spent the whole of the loan money which we held without departing from the agreement, which, when it was made, I supported, although sitting in opposition at the time. When the original proposals were made by Dr. Earle Page, I opposed them, my view being that they were not in the best interests of Queensland; and my remarks on that occasion may be seen in "Hansard" for the year 1927, page 1679.

I wish to take the opportunity, through the medium of "Hansard" and the House, of saying that all the States had to face the position. We have been told that we have spent less loan money than what we budgeted for. That is true; but might I remind the House that for the previous year, when Mr. McCormack was Premier and Treasurer, he spent over £800,000 less than was budgeted for?

In addition, it will be noticed that in 1928-29 the Federal Government spent £8,231,147, and in 1929-30, £5,358,297—a reduction of £2,872,850

In 1928-29 the Queensland Government spent £3,248,429, and in 1929-30, £2,811,966—a reduction of £436,463.

In that connection I might point out that at meetings of the Loan Council we had agreed to cut down expenditure.

The percentage works out as follows:—

Commonwealth Government, a reduction of 34.9 per cent.

Queensland Government, a reduction of 13.4 per cent.

I wish to point out further that returns have to be sent to the Loan Council by each Government, showing what loan money has been spent and what is on hand. These are sent in each month, and it is this information which helps the Council to keep in touch with the position.

I wish to stress these facts, so as to remove the false impression that, because an amount may have been held prior to the ratification of the agreement, it could be spent irrespective of what the Loan Council might decide. It should be noted by the House and the public that the amounts paid by local authorities and other bodies on account of the redemption of loans are paid into the loan account, and form part of the loan money that is made available for use by the Government. In other words, it is part of the money that is available for expenditure on loan account. These repayments are allowed for when money to be derived from fresh borrowings is being allotted.

A good deal of comment has been made about money that has been loaned to other States, and I have here a list—which will appear in "Hansard" at the end of my statement—showing the amounts that have been loaned by the Queensland Government

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from the date on which such loans were first made. Temporary loans to the Commonwealth were made both by the McCormack Government and by the present Government—every one of them to the Commonwealth. There has not been a single penny loaned by the present State Government, or, so far as I know, by the previous State Government, other than those to which I have made reference, which went to Victoria, as detailed in the list at the end of my statement.

Mr. POLLOCK: What about New South Wales?

The TREASURER: New South Wales has had moneys loaned from the Commonwealth.

Mr. POLLOCK: They were never short when they lent them. (Laughter.)

The TREASURER: There is a little "Irishism" there—being short and yet lending money!

An OPPOSITION MEMBER: You are short since you lent it.

The SPEAKER: Order!

The TREASURER: From 1926 to 1928 the McCormack Government lent through the Commonwealth £400,000, £500,000, and £250,000, all to South Australia. I want to be quite frank, and say that money was not then as dear as it is now; but the rate of interest charged on the first loan was $4\frac{1}{2}$ per cent., and on the two following $4\frac{1}{2}$ per cent. Then on 19th July, 1929, the Moore Government, through their Treasurer, lent to South Australia for repayment on 31st December, 1929, £500,000. The rate of interest was $4\frac{1}{2}$ per cent. Other amounts were lent, the rate of interest being $5\frac{1}{2}$ per cent.

Mr. COOPER: Were you aware of the destination of the money when you lent it to the Commonwealth Government?

The TREASURER: There is one answer to that. If I had any money to lend—and I have not—but, if I thought it was likely to be lent to the hon. member, I would take steps to find out its destination. (Opposition interruption.) Whomsoever the money is lent to, those people are responsible for the repayment. A good deal of comment has been made about money lent to other States. It should be noted with regard to any loans that have been made since I have recently occupied the position of Treasurer, that such loans have been made to the Commonwealth Government and have been passed over to the other States. I would point out that up to the present the loans so made have always been repaid on the due date. It is only fair to say this, because it has been inferred that the States which had the money were, perhaps, not able to repay it on the due dates because of the present difficult financial position. The sum of £1,000,000 is now repayable to us by the Commonwealth.

I wish further to say that we have not made any loans direct to other States, all such loans having been made through the Commonwealth Government.

I hold no special brief for any of the other States; but I take it that they are as jealous of their honour as we are in regard to the meeting of any indebtedness. Every Australian at least has not got into the position of wanting to repudiate his debts. There is not a man who would do that sort of thing, or ever think of doing it.

[Hon. W. H. Barnes.

I want now to draw the attention of the House and the public to Australia's loan position; and Sir Otto Niemeyer's presence here will give hon. members some idea as to the seriousness of the position.

We have borrowed too freely; and our difficulties have been increased now by reason of the falling-off of the values of our products. Those products I need hardly enumerate. We have not got sufficient money to make the necessary amounts available to cover payments due in London and elsewhere. Australia as a whole to-day has overdrafts with the various banks in London and Australia amounting to millions; and in this connection I would draw the attention of hon. members to what the banker of one of the States said to the Government of that State—that the overdraft could not possibly be increased.

Speaking for Queensland to-day, I say that we are wise in facing the position; for, whilst at the present time we are not carrying bank overdraft either in London or in Australia, my duty is very clear—namely, to endeavour to map out things to prevent financial embarrassment, and that can be achieved by doing the following things:—

- (1) Reducing loan expenditure.
- (2) Shaping things that the State shall live within its means.

There is no magic wand by which we can get out of our financial difficulties other than by facing the position.

I wish to assure the House and the public that, whatever policy I pursue, it will become increasingly difficult; but in the long run it will be for our good. It may make the Treasurer unpopular, but Queensland's good name has first call; and that call will be responded to by me, and I believe that our people will also readily respond.

Finally, in this connection let me say that the spending of money on loan account will have to be further curtailed; and for the year 1931-32 it may be less than that which will be provided for in the Budget for 1930-31. Probably, we may be placed in the position of having in 1931-32 to spend only the money that has been returned to the Treasury by way of redemption on account of money loaned by the State to local authorities and similar bodies. Every day there comes to us a further call to live within our means.

I have made this statement in order to remove mistaken ideas from the minds of the House and the public.

I repeat what I have previously said—and I am sure that every member of this House believes it—that we have a very wonderful State—the best in Australia—and we have a great and wonderful people. With the practice and spirit of co-operation, which should prevail amongst the people, we shall be the first State to overcome our difficulties and emerge into a better condition of things, and we shall be successful in placing Queensland on the map by the recovery which we shall have made.

I have no hesitation in saying that this is the mind of the Government, and at least of the majority of this House; and the people generally in the long run will say that Queensland has played her part, and, while so doing, will secure the lasting credit of her people.

STATE OF QUEENSLAND.

Loan.	State.	Amount.	Interest Rate.	
<i>Temporary Loans to other States, 1913-1919.</i>				
1913. 28 March ..	South Australia ..	£ 250,000	4½%	} Repaid 30th October, 1913. Repaid—
28th March ..	Victoria ..	360,700	4½%	
15th April ..	Victoria ..	150,000	} Varying from 3 to 4½%	} £100,000 25th September, 1914. £100,000 27th October, 1914. £100,000 1st December, 1914. £100,000 29th December, 1914.
1914. 27th June ..	Victoria ..	300,000		
1915. 14th April ..	Victoria ..	500,000	3	} £100,000 28th Jan., 1915. £100,000 27th February, 1915. £210,700 12th March, 1915.
1919. 3rd February ..	Victoria ..	200,000	4	
<i>Temporary Loans to Commonwealth, 1926-1930.</i>				
1926. 8th July ..	South Australia ..	400,000	4½%	Repaid 30th September, 1926.
1927. 15th December ..	South Australia ..	500,000	4½%	Repaid 22nd May, 1928.
1928. 21st September ..	South Australia ..	250,000	4½%	} Due for repayment 31st December, 1928. } Extended to 31st March, 1929. } Extended to 31st May, 1929. } Extended to 31st August, 1929. } Extended to 31st December, 1929. } Extended to 31st March, 1930. } Extended to 1st October, 1930.
1929. 19th July ..	South Australia ..	500,000	4½%	
17th October ..	Victoria ..	250,000	5½%	
21st September ..	New South Wales ..	250,000	4½%	
11th December ..	New South Wales ..	250,000	5½%	
18th December ..	New South Wales ..	500,000	5½%	} Due for repayment 31st March, 1930. } Extended to 30th April, 1930. Repaid 30th April, 1930. } Due for repayment 31st March, 1930. } Extended to 30th April, 1930. Repaid 30th April, 1930.
1930. 20th May ..	Western Australia ..	100,000	5½%	

I desire to thank hon. members for their indulgence.

Mr. W. FORGAN SMITH (*Mackay*): I desire to ask leave of the House to make a statement based on the subject-matter treated by the Treasurer. (Government interjections.) The Treasurer has made reference to a speech made by me, and I ask leave to make a statement on that.

The SPEAKER: I do not intend to ask the House for any such permission. (Opposition interruption.) The Treasurer has made a statement.

An OPPOSITION MEMBER: A misstatement.

The SPEAKER: Order! There will be ample time during the debate on the Address in Reply—which I expect will come on after the next Order on the paper—to discuss the statement which the Treasurer has made, and I do not intend to allow any discussion now.

Mr. POLLOCK: Why could the Treasurer not make his statement on the Address in Reply?

INCOME (UNEMPLOYMENT RELIEF) TAX BILL.

COMMITTEE.

(*Mr. Roberts, East Toowoomba, in the chair.*)

Clause 1—"Short title"—agreed to.

Clause 2—"Parts of Act"—agreed to.

Clause 3—"Definitions"—

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*):

I beg to move the following amendment:—

"On page 3, line 8, after the word—
'person'

insert the words—

'in the capacity of an employee.'

That amendment will make it quite clear that the person referred to shall be an employee.

Mr. DASH (*Mundingburra*): There is more behind this amendment than meets the eye. The definition of "Income from employment" reads—

"Income earned in or derived in or from whatever source in Queensland, and consisting of earnings, salary, wages, allowances, fees, commission, and every other emolument . . ."

Mr. Dash.]

Does this mean that a person owning and working on a farm will not be taxed? Why the necessity to insert the words "in the capacity of an employee"?

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The object of the amendment is to make the definition clear. Certain sections of the Act will be administered by the Director of Labour, and other sections will come under the jurisdiction of the Commissioner of Taxes. The object of the amendment is to meet cases similar to that of a man who receives commissions from different clients. The opinion is held that, if the amendment is not inserted, a person who pays a fee will have to affix a stamp—a procedure which the Government do not wish to adopt. It is the desire of the department that these individuals shall furnish returns and be assessed for the purpose of this tax.

Mr. W. FORGAN SMITH (*Mackay*): Apparently it is the intention of the Minister to make it clear that the tax of 1d. upon every 6s. 8d. earned is to be imposed on the basis of the amount received by persons whilst working as employees. In other words, a wages man working as an employee will be assessed upon his wages at the rate of 1d. for every 6s. 8d. and every 3s. 4d. where the amount is part of 6s. 8d. This definition will not include professional men such as doctors, dentists, lawyers, and such people as commission agents, etc.; but I take it they will furnish returns at the end of the year, and will be assessed then for the purposes of this tax.

The SECRETARY FOR LABOUR AND INDUSTRY: Yes.

Mr. W. FORGAN SMITH: The definition of "employee" is—

"Any person, male or female, in any manner engaged or employed by an employer in work of any kind whatsoever subject to the direction and control of an employer; and whether the employee's remuneration is to be according to time or by a system providing for an incentive wage, or on the basis of payment by results or otherwise howsoever . . ."

That definition has a very important bearing on this question. A person might engage in certain work not covered by an award and not covered by any recognised method of payment; and the form of payment may be based on results. For example, supposing that a creditor had difficulty in securing payment from a debtor; he might employ a friend to endeavour to secure such payment, such person to be remunerated by a promised given amount upon securing payment of the debt or a portion thereof. Payment would not be made upon a commission basis, although ultimately it would be made on a percentage basis. That would be a form of payment by results; but no payment would be made unless and until payment was made by the debtor to the creditor through his agent so appointed. How does the Minister propose to deal with such a case? I take it that he proposes to meet it by means of an assessment of the income returned at the end of the year. But cases may arise in various directions where no income tax return will be made of such transactions. That may and does occur in the ordinary commercial community. I raise that question to point out how foolish it is in a measure of this kind

[*Mr. Dash.*

not to have at least some form of income exemption. The cost of collecting the tax from those in receipt of low incomes, from whatever source it may come, will be so high as to make the revenue resulting not justify the measures taken. There is no doubt at all that that must, to a large extent, have influenced the Government of New South Wales in making such an exemption. There is no exemption at all in this Bill. An employee is a person who receives a given reward for a given service; and all classes of casual employees will be compelled to pay this tax without exemption. A boy who goes with a milk cart for a few hours in the morning will be taxed by the Minister in respect of the few shillings he earns without any exemption whatsoever. My point is that, apart altogether from the question of collecting the tax, the cost of collection in the cases of low incomes will not warrant its collection.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): This amendment simply makes it clear that, in the case of a person working as an employee, the tax will be collected from him by means of a stamp; but where he works as an employer he will be assessed by the Commissioner of Taxes. A difficulty presented itself in regard to marginal cases where we possibly would not have been able to collect the tax from people of this class who should have paid. There may be something in what the Leader of the Opposition said with regard to low assessments. I do not think for one moment that we shall collect every tax that is due—no Act ever did that—but we are prepared to stand on the general principle.

The hon. gentleman also pointed out the cost of collection in regard to small incomes in New South Wales and the other States; but our investigations have shown that the extra work which would be entailed by assessing taxpayers on a graduated basis would be much more expensive than by adopting this method. The amendment is only intended to make it perfectly clear that in one case the employee is assessed by a stamp, and that in the other case he is assessed by the Commissioner of Taxes.

Amendment (*Mr. Sizer*) agreed to.

Clause 3, as amended, agreed to.

Clauses 4 to 7, both inclusive, agreed to.

Clause 8—"Income (unemployment relief) tax"—

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 4, after line 55, insert the following proviso:—

'Provided that if it is proved to the satisfaction of the Director of Labour that any employee, by reason of receiving income from employment in respect of broken periods, has paid in any week an amount of tax higher than the amount which he would have otherwise paid on his total earnings for such week, such employee shall be entitled to a refund of such amount of tax so overpaid.'

This amendment will permit of adjustments being made where anomalies such as those instanced by the hon. member for Ithaca arise.

Amendment agreed to.

Mr. W. FORGAN SMITH (*Mackay*): There are various matters in connection with this clause to which I wish to call attention. Firstly, I again stress that the Opposition consider the method of taxation to be inequitable in the extreme. This clause [3.30 p.m.] taxes everyone on a flat rate, irrespective of income. It violates every canon of taxation and every principle of equity in regard to the imposition of taxation. It is unnecessary for me at this juncture to repeat what I have already said. Suffice it for me to draw attention to the spectacle of a Government elected on certain definite and alluring promises being brought to a stage of not only callously disregarding those promises but violating every principle of equity by taxing the casual worker—the person who earns a very small income—on the same basis and at the same flat rate as the person in a much better position to meet his obligations.

With regard to the general question of the collection of the tax, I take it that, in regard to casual employees, the Minister proposes to make it obligatory on the employer to collect the tax?

The SECRETARY FOR LABOUR AND INDUSTRY: The obligation is on the employee to pay the tax to the employer.

Mr. W. FORGAN SMITH: So that we have the spectacle—Gilbertian, if it were not so basically unjust—of the charwoman employed to do a day's washing or cleaning, for, say, 10s., being taxed on that, and also in respect of the value of the one or two meals, say, morning and afternoon tea, which she receives in addition. Putting it on a very low basis, the amount of food represented in those two meals would be approximately 2s. 6d., so that in the case I mention the Minister will tax the female employee on the basis of having received 12s. 6d. per day. I have heard the expression "Searching the pockets of the rich"; but under this Bill the Minister stands in a low position in Australia in being the first Minister to search the pockets of the poor for pennies to provide a fund with which to carry out the public works of the State. According to the reply of the Minister, it will be the duty of the employer to provide himself or herself with stamps and sell them to the employee. Imagine the lady of the house saying, "Mrs. So-and-So, here are your wages, and here are two stamps to pay Sizer's relief tax." She will then hand over the stamps, cancel them, and receive 2d. in exchange. The position indicates to what extent the Government are prepared to go in legislation of this kind.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The hon. member takes a rather extraordinary view of a very extreme case, because I am perfectly certain that no respectable person in the community will do what he says; but I expect the hon. gentleman will do it purely and simply to make a case and enable him to say that it has been done. He will probably be the exception, and probably will extract the tax in the way he suggests, but no decent person will so extract it. I am putting the same obligation on people in regard to this tax that the hon. gentleman did in the Unemployed Workers Insurance Act.

Mr. W. FORGAN SMITH: You are doing nothing of the kind.

The SECRETARY FOR LABOUR AND INDUSTRY: The hon. gentleman is in the position of facing both ways. He is making an attack on the Bill, but he is not game to vote against it.

Mr. POLLOCK: We shall vote against this clause.

The SECRETARY FOR LABOUR AND INDUSTRY: At no stage of the proceedings—neither when the resolutions were being discussed and this basic principle was involved, nor on the second reading, have hon. members opposite voted against the Bill. They are not game to vote against the Bill, but they are attacking the Bill because they think they can score politically. Their only reason for doing so is that they are not game to say to the employees that they want the Bill withdrawn.

Mr. A. JONES: Withdraw the Bill!

The SECRETARY FOR LABOUR AND INDUSTRY: Let the hon. member move in that direction. The Leader of the Opposition takes an extreme point, and last night the Deputy Leader of the Opposition also took an extreme point; but they have never stated that other people also pay taxation. The hon. member is trying to make us believe that some people in the community, whether they are getting a low salary or a high salary, only pay one tax; and he is trying to make a comparison in that way. Let me tell the hon. member that people with a taxable income of £500 pay 9s. 1½d. per week to the community in taxation, and people with a taxable income of £1,000 a year are paying £2 0s. 7d. per week.

Mr. W. FORGAN SMITH: What will Professor Bridgen pay?

The SECRETARY FOR LABOUR AND INDUSTRY: A gentleman in that position pays £6 6s. 10d. a week in taxes. I ask hon. members to take that into consideration. However, whether men are paying the higher amounts or paying the lower amounts, they will not get exemption in any shape or form in regard to this fair and equitable tax. Everybody will share the burden and everyone will get the benefits.

Mr. W. FORGAN SMITH (*Mackay*): I listened very carefully to the defence of the clause by the Minister. He got hot under the collar, and suggested that decent people would pay the money, but that I, the Leader of the Opposition, would not. So far as I am concerned, I agree that all decent people in such a case as I have cited will pay the tax on behalf of the casual worker; but I do not admit that the Minister is qualified to be regarded as a judge of decency. I want to tell the Minister that I have always paid my debts. Can he say the same?

The SECRETARY FOR LABOUR AND INDUSTRY: Yes.

Mr. W. FORGAN SMITH: That is the standard of decency and the real test of honour. If he continues to do that, he may be in a position to talk.

The CHAIRMAN: Order! I would like at this stage to say that there is some difficulty in carrying on the business of the Committee. I expect from the Minister in charge of the Bill and also from the Leader of the Opposition some assistance in the conduct of business. I recognise that already there have been certain personal matters introduced which should not enter into this debate.

Mr. Smith.]

Mr. W. FORGAN SMITH: I quite agree with you, Mr. Roberts; and, so far as I am concerned, I will assist you in every possible way in preserving the proper standards of debate; but, when the Minister insults me, I will give him a "Roland" for his "Oliver" every time. None of the "hired assassins" or paid "sticky-beaks" have anything on me.

OPPOSITION MEMBERS: Hear, hear!

Mr. W. FORGAN SMITH: I am opposed to this clause on the basis of its unjust incidence. The Minister quoted certain figures, and said that a man on a given income will pay so much per week and the man on a higher income will pay so much more. That is quite true; but it does not deal with the case I am referring to. The incidence of taxation is 1½ per cent. on all incomes, irrespective of the amount of income. Is it not obvious that a deduction of 1½ per cent. on an income of £100 is a greater impost than a deduction of 1½ per cent. on an income of £1,000 a year? That is the case we have against the measure. The Minister said that the Opposition were not game—to use his own word—to vote against the Bill. I want to inform the Minister that we shall vote as we think fit, and not as suggested by the Minister or anyone on the Government side.

I agree with one contention that the Minister made—that this Bill is better than nothing—just as a crust of bread and a drink of water would be better than nothing to a starving man; but who would have the temerity to describe that as a decent meal? That is our attitude towards the Bill; and we propose to divide on this clause.

Mr. COOPER (*Bremer*): We can hardly let the clause go through without seeing if something better cannot be done for the sake of the people who are to come under it. The Minister now has the opportunity of so arranging the tax that he may raise a larger amount in the interests of these workers, and with that larger amount he can pay the basic wage to those who will be employed. During the debate on the resolutions and the second reading of the Bill, the statement was frequently made that it would require £3,000,000 to pay the basic wage. That has been said over and over again not only by the Minister but by his supporters. It is just a sum in simple arithmetic: If £900,000 will pay £3 per week, how much will pay £4 a week? Not £3,250,000, but £1,250,000—a mere increase of £350,000 will pay the basic wage to the workers who will benefit under this Bill. It is not a very great amount to raise—an addition of £350,000—and I am sure the Minister will be able to raise it; and I would not like to ask him to raise it without pointing out good reasons why he should.

The hon. member for Fassifern yesterday made a statement about a man coming to him for employment, and said he had a number of men working for him getting £4 a week, which shows that he recognises a reasonable rate of wages. A man further comes to him and says, "I want some work; have you got anything for me to do?" He said, "Really, I have nothing I want to be done at present; but, if you like to take this job for £2 a week, you may have it." Then he said, "Why should I pay that man £4 a week?" I do not want the work done, and I offer him £2 a week. Am I to say to the

[*Mr. Smith.*

man 'I can't give you £2 a week because I would be reducing the basic wage?' The hon. member looked at the matter from the point of view of a philanthropist. He did not want the work done, but wanted to help the man; but, if the man worked a whole week, the inference is that he would be giving the hon. member for Fassifern a return of £4. Why could not the hon. member for Fassifern in his philanthropy have said to the man, "I am prepared to give you £2 for £2 worth of work?" That is the aspect of the philanthropist, and that is the aspect from which the hon. member for Fassifern looked at it. We look at it from the aspect that the labourer is worthy of his hire, and the Minister ought to look at it from that aspect, too.

Now let me look at it from the aspect of the hon. member for Bulimba, who gave us a little illustration of a shipwreck and people struggling in the water, and a lifeboat being sent and the Labour Party saying, "No lifeboat for you! You are entitled to a liner. Don't take the lifeboat. Don't take anything else but a liner. A liner or drown!" As a matter of fact, that is not the aspect from which hon. members opposite look at it. The attitude they take is that they say to the man, "Are you hungry?" He says, "Yes, I am hungry." Then they ask, "How hungry are you? Are you so hungry that you will be glad to take £3 a week? Are you so hungry that you will take £2 a week? Are you so desperately hungry that you would take £1 a week?" It is nothing more than trading on the hunger and destitution and want of the people concerned to say, "We want £4 or £5 worth of work from you for £3 or for £2 because you are in desperate need of the £3 or the £2." That is an entirely wrong aspect. It is very unchristian and uncharitable, and, over and above that, it is shockingly unjust. I cannot understand that people would give meals on that basis—and some people do give meals to the unemployed. Suppose a number of men come along and ask the man who is giving out meals for something to eat. He says to one, "Come, what have you been in the habit of having?" "Oh," he says, "I have been in the habit of having a three-course meal." So he says, "Right-o! Go in and get a three-course meal." To another man he says, "What have you been in the habit of having?" The reply is, "I have not had a bite for a fortnight." So he says, "What do you want a bite for now? You have had nothing. You have got nothing. What do you want anything for?" That is the idea of paying £3 and £2 10s. a week for a full week's work to people simply because they are desperately hungry. It is shocking. Rather should it be the other way. The question should be, "Are you in necessitous circumstances? Are you desperately pressed by the financial position?" And, if he says he is, the reply should be, "Come in! Not only will we pay you for what you are doing, but we will give you a little more because of the want and misery that you have suffered."

Mr. EDWARDS: But where would you get it from?

Mr. COOPER: Where do I get it from? I get it from a decent regard for my fellow beings. I get it from my love of my fellow men. I say that the money should be given out to the people for the work they do. If under this scheme all the unemployed are

to get some work, a man will not get more than twelve or sixteen weeks' work—that is, provided there is equity in employment. Sixteen thousand persons and £900,000 among them! That means about sixteen weeks' work per year per individual at £3 a week. I say, "Why take the sixteen weeks' work? Why, for the sake of £48, demand sixteen weeks' work?" Why not say that for the £48 they shall be asked to work twelve weeks at the basic wage? There is no reason why the Government could not do it rather than say to them, "Are you sufficiently hungry, are you sufficiently desperate, to work sixteen weeks for £48?"

Mr. EDWARDS: A man is better working than loafing.

Mr. COOPER: I know he is; and I am glad of the interjection, because I am satisfied that, unless the basic wage is paid, this Bill is going to do a desperate injury to Queensland in a way hon. members opposite do not expect.

Mr. MAXWELL: What did your Government do?

Mr. COOPER: I am not talking about my Government at the present moment. I am not talking about some other picture, but about the picture before us. The hon. member for Toowong is so wrapped up in art that he cannot look at the picture before us. He wants to look at the Raphaels and the Titians and the others that have gone before. I just want to let him know what a "dauber" he is.

The CHAIRMAN: Order!

Mr. COOPER: A political "dauber," I mean.

The CHAIRMAN: I must ask the hon. member to connect his remarks with the question before the Committee. I realise that he has a right to elaborate the point he wishes to make, but not to the extent that he is doing.

Mr. COOPER: I would crave a little patience when I am sure I shall be able to connect up my remarks with this clause. I admit my deficiency in that regard. I propose to show that, if the tax is increased in certain directions and is made more equitable by being imposed upon those with ability to pay, the Minister will be able to do the things that I am suggesting should be done, and without any difficulty whatever. I am afraid that, if a higher tax is not collected from those in a position to pay, and a better rate of wages paid, we shall find ourselves in a very peculiar position.

Quite a lot has been said about the indolence of people who live continually on the dole—that they live upon the dole and do not wish to work. Hon. members opposite have said that, and the hon. member for Toowong has repeatedly asserted it. For the sake of argument, I shall admit the truth of the statement. It is said that in England there are people who have not worked since the war ended—a matter of twelve years. It is said that these people have decided that they have no inclination to work. That may be so—I am not prepared to argue against it—but the man working for £2 10s. or £3 per week knows very well that he is giving a greater service than that for which he is paid—that he is not getting the return for his services. Consequently that man naturally slows down. It is bad enough for a man on the dole to feel

that he has no inclination to work; but, if the unemployed are on a job month after month, there may be created amongst those workers an atmosphere that will be to the everlasting detriment of this State.

When the Labour Government were in power, they expended annually £4,000,000 from loan money, and that gave employment to a very large number of people; but a sum of £900,000 can employ but a few men for a few months. Before this clause goes through, I urge upon the Minister to increase the tax upon those best able to bear it, so that he may be able to pay the basic wage to these men. I plead with him for more reasons than one. I plead for the sake of the men who are working, and I plead for the sake of decent conditions in respect of the work to be done. The Minister has sent forth the instruction that these men must give of their best, and last night he called "Hear, hear!" to that statement. And who would not support that sentiment? Every man should give of his best; but, in return, every employer should give of his best, and what decency regards as the employer's best. The Industrial Court recognises that the basic wage is the least that the employer should pay, and not the most; and the employer should give the least recognised by the court, and that is £4 per week. To do that, I urge the Minister to take this opportunity of increasing the incidence of taxation upon those people who are best able to bear it, so that the stigma may not rest upon him and his party in the days to come that they took advantage of the desperate circumstances of the people and took from them work for which the workers were never paid.

Mr. STOPFORD (*Mount Morgan*): I desire to enter an emphatic protest on behalf of the women of Queensland against the attitude of the Government, who have never shown any particular concern for the female section of the industrial army of this State. When the Government amended the legislation in respect of workers' compensation and local authorities, they dealt a blow at the freedom of the women of this State—a freedom enjoyed under the regime of the Labour Government. Under this Bill the Government have taken the wide power of taxing every individual who may be earning a living in this State, and propose to tax them to the extent of 1d. on every 3s. 5d. earned.

We find from the speeches of the Minister that married men, if they work full time, will receive £3 a week, and single men £2 10s. a week; but, so far as the debate has gone, I have seen no mention of any reward for the investment that has to be made by the women workers. You cannot very well send them out into the bush to carve new roads. What form of relief work do the Government contemplate for them? Are the Government departing from a principle long recognised that taxation borne by the people generally should confer benefits on the general body of taxpayers? Take the youth of this State. The Government election cry was "Give the lad a chance!" Now they want the lad to give them a chance. (Opposition laughter.) He will give them 1d. out of the 3s. 4d. which he might make by selling newspapers down the street to enable him—

The SECRETARY FOR LABOUR AND INDUSTRY: To give his father a job.

Mr. Stopford.]

Mr. STOPFORD: That is so—to give his father a job. It is a vital matter, and I sincerely hope that the hon. member for Bulimba will rise and use her undoubted influence with her Government to protect the women from such an injustice.

The TREASURER: It is pleasing to know that the hon. member for Bulimba has such an influence on your side of the Chamber.

Mr. STOPFORD: She has a very beneficial influence on both sides. I know the capabilities of the hon. member for Bulimba; and I am sure that, as the first lady member of this Chamber, she is not going to subscribe silently to what all believe to be a grave injustice to her sex. The Treasurer smiles. It might get him out of a small difficulty. I ask him in all fairness, as an employer of labour, would he discriminate regarding his own employees if a woman gave him equal service with a man? Perhaps he would throw a little in for her for good weight. One of the weaknesses of the measure is that there is no logical scheme for the relief of unemployed women; and there are thousands of widows in this State. Hon. members opposite shed crocodile tears over them during the election. There are thousands of boys struggling with their widowed mothers who will contribute under this Bill, but neither the mother nor the boy will get any direct benefit.

The Government are in a pitiable condition indeed. They are going to take from a boy's paltry wage of £1 a week a tax of 3d., and give him nothing in return. The Minister objects to our statement that the method of taxation does not ensure equality of sacrifice. I repeat again that the man on £200, £300, or £500 a year has always been considered by every Parliament in Australia—pretty well in the world—in relation to his power to bear taxation. That is shown in all direct forms of taxation, such as land tax or income tax, because it is clearly laid down in such cases that a married man with a number of children who is struggling on a limited income should receive some consideration from the State, and he gets it in the form of an exemption. The wealthy individual who has a large income never receives the same consideration, nor should he.

At 4 p.m.,

Mr. FRY (*Kuripa*), one of the panel of Temporary Chairmen, relieved the Chairman in the chair.

Mr. STOPFORD: Under a proper scientific system of applying income taxation, exemptions disappear when an income reaches a certain amount. The report of the Commissioner of Taxes will show that amongst those who pay income tax a section enjoy the benefit of an exemption. Although their gross income is £17,000,000, they are taxed only on £3,800,000. They are taxed because Parliament recognised the justice of the theory of the ability to pay; but they are only taxed to a certain point, which means that the major portion of their income is left intact. Under this Bill, however, these people will pay on every £1 of their income; so that I claim that on that account they will be called upon to pay a tax four times greater in its incidence than that imposed as income tax. It is not the slightest use the Minister blinking his eyes at that fact; and even at this late stage I appeal to the hon. gentleman to give consideration to these

matters. If it is not possible to formulate a scheme under which the workers of the State will benefit, then at least exempt them from payment and put a higher tax on the other people who will be asked to pay. Take, for example, the case of a widow with young children to look after. She may be engaged in office-cleaning or some other work during the day, so that she will be able to get home at night to give that care to her children which the State demands. How can she participate in any relief scheme under this measure if, by some unfortunate circumstance, she becomes unemployed? I suggest that a portion of the money collected should be earmarked to meet cases of that kind.

We are frequently told, and it is also asserted by writers who have studied the effect of industrial awards, that under the fixed basic wage of £4 5s. for married and single men industry is paying for 1,000,000 non-existent children, the contention being that the rate is fixed on the basis of the amount payable to a man, his wife, and three children. It is suggested that, because single men get the equivalent rate paid to married men, industry is called upon to bear the burden of 1,000,000 children who are never born. That state of affairs is perpetuated under this measure. They say to the single man, "We are paying you £2 10s. a week," and to the married man who leaves a wife in Brisbane with a little child as well and has house rent to pay, they say, "We will give you 10s. a week more." It would not be much to ask for an extra 10s. a week for married men, even if it meant a slightly increased tax. When a single man goes out into the bush he is on the job.

Mr. KELSO: You are like Satan reproving sin.

Mr. STOPFORD: No—sin is rising up and reproving Satan. The Minister in charge of the Bill may have some visionary scheme under which women will benefit; but members of this House who have to debate the question should have full information. We should consider what is an adequate wage for women under this relief scheme. We do not want this Bill to go through with the very wide powers contained in every clause and then be told that we made no protest. Personally I am going to protest against cheap wages. The Government have been false to their election promises—to their wild promises to the widow, the boy, and the suffering—and I am going to protest when the opportunity comes that the only section of the community whose interests are entirely forgotten are the women workers of this State.

Mrs. LONGMAN (*Bulimba*): I want to set the mind of the hon. member for Mount Morgan at rest in regard to this question. It is delightful to find that he and other hon. members opposite are so concerned about the welfare of the women of this State. I appreciate their concern very much. I only regret that during the fourteen years they were in office they were not a little more concerned about women. I have never heard the argument which has just now been put up by the hon. member for Mount Morgan in regard to single men being paid at the standard which was fixed for the man with a wife and three children. I should like to express pleasure at his concern, and

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to say that later on when the women of Queensland and Australia move in that direction I trust we shall have the whole-hearted support of members of the Opposition. I would like to say that at a later stage I intend to move an amendment in regard to women. There is an anomaly in the Bill. We have all felt it, and considered what can be done. As hon. members know, it is difficult under a scheme such as this to provide work for women; but I have an amendment dealing with the matter which I feel quite sure will be accepted by the Minister.

Mr. DUNLOP (*Rockhampton*): I just rise to say a few words in protest against this clause, which is one of the principal provisions in the Bill with regard to the system of taxation. I am pleased to hear the remarks of the hon. member for Bulimba, as I wanted to know where the worthy lady member stood in the interests of the emancipation of the women of Queensland.

The TEMPORARY CHAIRMAN: Order! I would ask the hon. member to direct his remarks to the clause before the Committee.

Mr. DUNLOP: I am doing so, Mr. Fry; I am making a strong protest. The Minister has his final opportunity now. He is always crying out that the Opposition are trying to obstruct and not to assist him. He has also asked, "Why did you not divide the House against the measure?" I tell the Minister quite candidly that I am voting for the Bill because the majority rule in this Chamber, and we have a pretty swinging majority on the Government side. Naturally, when one is defeated it is only proper parliamentary business, if you cannot get all you want, to take the lesser of two evils. The Minister knows that through having sat in opposition himself. Does he maintain that he is standing for the principle—and I wish the hon. member for Bulimba to listen to this—that this tax is fair to the women and boys and girls—especially the latter—for whom we have to endeavour to find work, but for whom as yet very little work has been found, and that he is going to squeeze this tax out of these unfortunate people? The Government say it is small and everybody can bear it, and that it is on an equitable basis. Any married man with a family like I have knows that that is pure piffle and bunkum. Even if it is only 1s. or 2s., it means a great deal in homes that I know of. I have had experience as major of Rockhampton of how people have suffered. I have intermingled with them, and have met them when they have called on me for assistance. The Minister has his golden opportunity now to make exemptions up to a reasonable amount, which practice is world-wide. I ask him to instance a case where a measure like this is in existence and which takes money from the lowest-paid members of the community. Many boys have to walk the streets to earn a small pittance.

The hon. member for Mount Morgan put the case very pertinently when he suggested an exemption up to a certain amount, with a greater tax on those best able to bear it. I would let the community at large know that I would increase the tax, because no one with humanitarian feelings will begrudge paying a little extra when he is in a position to do so. We should exempt people up to a certain family limit or wage which is recog-

aised as a fit amount to live on by the judgment of the Industrial Court, who are the specialists appointed to guide us. They consider £4 per week is necessary for a man, his wife, and three children to live on. Therefore, those under a certain wage should be exempted, because the higher the wage or salary a man gets, provided no undue misfortune happens to him, he will not begrudge paying the taxation.

If some of these wealthy people who can afford to put large sums of money into picture shows that are swamped night after night would devote their money to a more worthy cause, and try to pay the basic wage to these unfortunate people, they would have my support.

I am pleased to hear that the hon. member for Bulimba proposes to move an amendment in the interests of women. I am anxious to see just what it is, and what will happen to it. I give the Minister credit—and we must give credit where credit is due—for having studied this question; but I regret that he has not accepted the proposal of the Opposition to appoint a committee from both sides to help him to frame a better Bill on a non-party basis. I intended to make such a suggestion when I was practically "gagged" the other night, the Speaker, unfortunately, not seeing me; but, if the Minister had accepted that proposal, he would have got some very valuable assistance from the Opposition side of the Chamber and from the Independent member for Fassifern. The Minister or someone else said that it would cost £3,000,000 to pay the basic wage. It is a question in simple arithmetic. The Government's policy was to find £2,000,000 for 10,000 jobs. If you multiply 10,000 by four and the result by fifty-two, you get a total of £2,080,000. That is what it would cost to pay the basic wage to 10,000 men in a year; and, on the basis of £3 it would take £1,560,000. That can be obtained. Everybody knows that those who are on the higher salaries will not begrudge it; and I ask the Minister even now—seeing that he has suggested that this question should be approached from a non-party angle—to increase the amount. I certainly say that the proposal as it is should meet with strong objection.

The TEMPORARY CHAIRMAN: Order! Will the hon. member connect his remarks with the question before the Committee?

Mr. DUNLOP: Yes, Mr. Fry. I am debating the question of the money to be raised under clause 8, and other hon. members have debated it along these lines.

The TEMPORARY CHAIRMAN: I have given the hon. member an enormous amount of latitude; and, if every other hon. member were allowed the same latitude, the Bill would never get through.

Mr. DUNLOP: I have to fight for my latitude, too. (Laughter.) In order to meet these taxes, a man must be in permanent work. As Franklin said—

"He that hath a trade hath an estate; and he that hath a calling hath an office of profit and honour; but then the trade must be worked at, and the calling well followed, or neither the estate nor the office will enable us to pay our taxes."

Another quotation of what I might call a non-party character I have taken from Goldsmith. If everybody who now goes to picture

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shows took this advice, the hon. member for Bulimba would get her wish. (Laughter.) At any rate, it should be our ambition to follow it—

“If frugality were established in the State—if our expenses were laid out rather in the necessities than the superfluities of life—there might be fewer wants, and even fewer pleasures, but infinitely more happiness. The rich and the great would be better able to satisfy their creditors; they would be better able to marry their children; and, instead of one marriage, as at present, there might be two if such regulations took place.”

This tax will hinder quite a number who are seeking their just rights. The Government are never prepared to accept any amendments moved from the Opposition side of the Chamber, being merely content to say, “We will give you what you gave us when we were in opposition.” The Opposition have made reasonable suggestions, and I urge the Minister to reconsider the matter at this eleventh hour. He intends to move a number of amendments; but I am quite sure that he would never have done so had it not been for the pressure following the reasonable and fair argument of hon. members opposite. I give him credit for that; but in nine cases out of ten the amendments moved by the Opposition are not accepted. At this eleventh hour I urge upon the Minister to provide for a graduated scale of taxation upon those best able to bear it, and in that way convert the Bill from an iniquitous measure into one acceptable by all. I feel that that will not be done, because the Minister and the Government have fallen down upon their original promise.

The TREASURER (Hon. W. H. Barnes, *Wynnum*): I desire to read a letter, and I should like hon. members to give it close attention, because it does not savour of anything political. I have received the following letter dealing with the contributions that will be made under this Bill:—

“The Honourable the Treasurer,
Brisbane.

“Sir—

“Regarding the assessments under the Unemployment Relief Act. Although the interest in Commonwealth bonds and stock and other Government securities is not, I believe, actually taxable, I feel that holders are morally bound to pay their share also of this tax.

“As a considerable holder of this kind of Government security I wish and desire to pay my share on my holdings and will willingly include same in my return and pay relief tax on the same.

“If you, sir, will kindly have this letter treated quite anonymously, please, if desired, make any public use of it you wish. It may help to give a lead to others.

“I have the honour to be, sir,
“Your obedient servant.”

I am sure that every member of the Committee heartily approves of this most generous offer coming from one of our leading citizens.

Mr. A. JONES: Why the secrecy?

The TREASURER: Because the gentleman who has authorised me to make this

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statement asks that his letter be treated as anonymous. I want to emphasise that others, including leading companies and leading institutions who to-day escape taxation under present conditions, should follow this very excellent lead. Surely no member of the Committee will object to that being done! From my place in this Committee I want to pay my tribute to this gentleman who has intimated to the Treasurer that he wishes to contribute to this fund. He says that, although he is a considerable holder of these exempt investments, he intends to make a return so that he may be taxed. I am sure every hon. member appreciates that attitude, and I have very much pleasure in conveying the message to the Chamber. (Hear, hear!)

Mr. FOLEY (*Leichhardt*): No doubt, if the Treasurer had received letters from other bondholders in this State and from those having interests in tax-free loans, there could have been a greater number of exemptions provided in the Bill.

I wish to support other hon. members who have protested against the iniquitous principle of taxation embodied in this clause. I recognise that a very bad principle has been adopted, particularly as it seeks to tax the man on the basic wage and a large portion of our population known as casual workers who do not receive the basic wage year in and year out. Our Industrial Court judges, in assessing the basic wage for the workers of this State, take cognisance of the principle laid down when arbitration was first introduced. In those days it was worked out to a degree just how much was necessary to keep a man in a certain degree of comfort. After inquiry they set down just how many potatoes he and his family would use per week, how much meat they would consume, how much bread they would eat, and what amount of pleasure, including picture shows and other amusements, they were entitled to.

At 4.23 p.m.

The CHAIRMAN resumed the chair.

Mr. FOLEY: After going into all these aspects of a worker's life, our Industrial Court recently laid down £4 per week as being sufficient to cover all those needs. As the court stated, that basic wage of £4 per week is only sufficient to give the worker and his wife and family the measure of comfort laid down some years ago, which has become recognised in fixing the wages of the worker. The Government, per medium of this Bill, have set themselves to decrease that standard to the extent of £2 12s. per year. Again, take all workers in permanent jobs such as the railways. A considerable number of these men, through lack of traffic owing to the want of prosperity, are not earning the basic wage but, notwithstanding that fact and the fact of their possibly having to meet regular payments in connection with their workers' dwellings or homes, insurance, and the various other commitments which the average working man has to meet under this clause, they are being compelled to contribute to a fund which should be raised from the richer class in the community who are well able to bear the burden.

This system of taxation deviates from the system which has been recognised in this State for the last fifteen or twenty years. That system was a graduated scale of taxation. I fear that, as a result of the estab-

lishment of this principle of taxation, in the course of time it will become customary. The thin edge of the wedge is now being inserted, and later on I shall not be surprised if the Government attempt to introduce a flat rate of taxation for revenue purposes.

We also have a principle adopted in this measure that is not adopted by any other Government in any part of the civilised world. That is the system of taxing youths, minors, apprentices, and even our women-folk who are working at about half the basic rate. No Government member can point to a precedent in that direction.

It must be remembered, also, that problems just as acute, if not more acute, are facing other countries in the world to-day. It is rather unfortunate to contemplate the spectacle of a washerwoman receiving 4s. for a half-day's work—and she may [4.30 p.m.] only be able to get work on one or two days a week—being asked to contribute under this scheme, although her actual earnings are considerably below the amount which has been recognised by the Industrial Court as sufficient to provide the minimum standard of living for the community. Charwomen and handymen—and the latter include many old-age pensioners who are anxious to augment their pension—are also brought under the inequitable provisions of this measure. Never before in the history of the State, even in the bad, old Tory days, has it been necessary to tax in the way now proposed such people as female juniors, youths, mines, and apprentices. I protest most vigorously against that provision; and I trust that the Minister will pay some regard to the suggestion of the hon. member for Rockhampton—that, even at this late stage, amendments will be accepted which will give greater exemptions than are at present provided in clause 5.

I am of opinion that the collection of this tax will cause a great deal of trouble and worry to many people. In my own constituency of 5,000 electors I am continually receiving complaints from people who at different times are harassed by an industrial inspector complaining of their non-observance of some law of which they are ignorant. In many cases court proceedings have eventuated, although it was quite apparent that the persons prosecuted had erred through ignorance of the law. Under this measure the affixing of stamps is necessary; but many people have never had occasion to purchase duty stamps or such stamps as will be necessary to comply with the provisions of this Bill. I trust that, before the measure becomes operative, provision will be made that, where people act through ignorance, their neglect will not be attended by the infliction of a fine for the first offence, but that they will be given a chance.

I maintain that more equitable methods of taxation could have been adopted by the Government. At a previous stage of the debate on this measure I suggested that a tax of 2½d. in the £1 on the unimproved value of land would have yielded an amount equal to that which is contemplated by the Minister as necessary to carry out this scheme. As I pointed out, the Minister then would be taxing each member of the community according to his stake in the country. Under such a scheme the worker with a little cottage and a piece of land of the value of £100 would have had to pay, roughly, £1 0s. 10d. as his contribution to the fund, as against

£2 12s. under the present scheme. On the other hand, the owners of large areas of land and the owners of valuable properties in Brisbane would have to pay a greater amount than they will pay under the flat-rate system.

The Leader of the Opposition also pointed a way out; and, although it was laughed at by the Minister, it provided a practical method of raising the necessary money to carry out a relief scheme such as is proposed under this Bill. We have no objection to the principle of providing employment. The idea is a good one; and the Government would have been entitled to all the credit due to them for introducing a scheme by which they can find employment for people who, through no fault of their own, are thrown on the unemployed market, had they provided a more equitable method of taxation and a more adequate remuneration for those who will be employed under the scheme.

Already we have the spectacle of shire councils throughout the State approaching the Government for money to carry out certain works under this scheme. A shire council in my own electorate has been successful in getting the approval of the Minister for the clearing of a site for an aerodrome. The erection of that aerodrome will be a great improvement to the town, and it will probably mean the opening up of communication by air between Brisbane and Longreach. But, notwithstanding the fact that it is going to be a direct benefit to the town and district, the members of the local authority are endeavouring to take advantage, under this scheme, of unfortunate men who are at present out of work. If any people in the community are going to get some direct benefit as the result of the carrying out of work in their district, then they should at least be prepared to pay the ruling rate of wage. This is a big departure from that principle, and later on we shall find local authorities—

The CHAIRMAN: Order!

Mr. FOLEY: I intended to connect my remarks later on; but as you, Mr. Roberts, object, I shall conclude by saying that we shall find that the scheme will be abused. I sincerely hope that the Minister will show some consideration to the amendments that will be moved from this side in our desire to co-operate in making this a more just and more equitable Bill than it is at present.

Mr. HYNES (*Townsville*): I desire to voice my protest against the passage of this clause, which, in my opinion, is the most iniquitous clause of this reactionary measure, because it contains those principles to which we during the early stages of the Bill took exception. I would also direct attention to the fact that there is evidence that the Minister and the Government Party have not given that consideration to the drafting of this measure that its importance requires. That is shown by the suggested amendments, and particularly the amendment which the Minister intends to bring forward to remove one of the glaring anomalies in this clause. That shows that the whole Bill has been ill-conceived. It places an impost on women and youths who cannot possibly be beneficiaries under the scheme which it is proposed to finance by the money which they have to subscribe. I regret the attitude which has been adopted by the

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one lady member of the House when speaking on this measure last night. I was surprised and astounded to find that, after an association of twelve months with the ultra-Tory party elements in this Parliament, the hon. member for Bulimba has developed into a hard-boiled, bitter partisan.

The CHAIRMAN: Order! First of all, I do not want any discussion on the ability of the hon. member for Bulimba; and, secondly, I take the opportunity at this stage to say that there has been considerable reiteration in every speech made this afternoon. I might mention three words which have been reiterated while I have been in the chair—what happened while I was away I cannot say—in the discussions on the resolutions and the second reading stage—namely, charwoman, newsboy, and bottle-hawker. We do not want a repetition of debate on those lines. If hon. members persist in that procedure, I shall reluctantly be compelled to ask them to resume their seats.

Mr. DUNLOP: Can hon. members not criticise the hon. member for Bulimba as they can criticise any other hon. member?

The CHAIRMAN: Order!

Mr. HYNES: It is a singular thing if the hon. member for Bulimba is not to be criticised.

The CHAIRMAN: Order!

Mr. HYNES: I am satisfied that the hon. member for Bulimba does not wish to claim any protection in the Chamber by reason of her sex, and is prepared to stand up to what she says; but it is regrettable that the only woman in the Assembly should not have done something in the early stages of the inauguration of this measure in her own party to see that her own sex received that protection to which they are justly entitled. That is one of the reasons why I have mentioned that matter.

We say that some scheme should be devised under which exemption is given to the people who will be unable to become beneficiaries under this measure. I might remind the Minister that in New Zealand, where a similar measure was brought forward, exemption was granted to all female workers and youths. It is a shameful thing to tax persons under the age of twenty-one. In that respect we get back to the old reactionary principle, which caused a lot of trouble in the past, of taxation without political representation. I know that I must not touch upon the charwomen; but there are other women who are equally deserving of our attention in this matter who have to work for a small wage; and those people will be compelled to pay their quota towards this fund, from which they cannot possibly receive any benefit. That is the most objectionable feature of the scheme.

The financing of the scheme should be met by a graduated tax on income, which is the fairest way. A man in receipt of £1,000 or £2,000 a year can well afford to pay a larger proportion of his income into this fund than can the person who is on the basic wage or less. There is no equality of sacrifice here. The man on £1,000 or £2,000 or £500 a year can pay his quota without suffering any material or physical hardship; it only means a little less for him to put into some investment. But to the man on the basic wage his contribution means less food for himself

and his children—probably half a pound of butter less in the already scanty weekly fare. These are considerations that should appeal to hon. members opposite, and I am sorry indeed to know that the proposal has been so ill-considered, and that the Minister did not have the foresight to see that he was imposing a tax on a class in the community who are particularly unable to pay it.

The SECRETARY FOR LABOUR AND INDUSTRY: Do you say that nobody under twenty-one years of age should pay?

Mr. HYNES: I say that persons under twenty-one years of age are being taxed without any political representation.

A GOVERNMENT MEMBER: Read the Unemployed Workers Insurance Act.

Mr. HYNES: That is an assurance, is it not?

Mr. BRUCE (*Kennedy*): The advice of the Treasurer to pull together—this “all together” policy—is good, particularly as applied to taxation; but I believe that there should be some pulling according to capacity to pull, and taxation according to capacity to pay. Let me make a comparison. I do not intend to take any extreme case. Take the case of the basic-wage worker. Time after time the basis on which his wage is fixed has been stated in this Chamber, and there is no necessity to reiterate it. On the other hand, there is the man who receives twenty guineas a day, such as Mr. McGill. I think the taxation should vary in those cases. I suggest to the Minister that an exemption of incomes up to £250 should be inserted in the Bill. The shortage that would thus be caused could be made up by a graduated scale of tax on the higher incomes. If the advice of the Treasurer of pulling together were applied in the matter of taxation, we would soon get over our difficulties financially and restore our stability; but the people with the higher incomes resent taxation according to ability to pay and, unfortunately, the Government do not see fit to impose such taxation on the wealthier classes.

With regard to the womenfolk, the Minister interjected to members of the Opposition when the question was first raised, “What form of employment would you suggest for women?” It would be very difficult to suggest a form of employment; but the womenfolk of the State should be permitted to enjoy a statutory exemption of £250 per annum, because it will be very difficult indeed for them to secure any employment under this scheme. Probably between 80,000 and 90,000 women in this State will be called upon to pay taxation under this measure with very little possibility of securing any employment under the scheme. I doubt very much if 5 per cent. of the unemployed women will secure work by the passage of the Bill, and to tax every woman in the State is out of all reason. I live in the electorate of Bulimba, and I know there is more want and misery in the Bulimba electorate at the present time than ever before in its history.

The SECRETARY FOR RAILWAYS: That applies to all electorates, including your own.

Mr. BRUCE: The hon. member for Queenston and myself live in the Bulimba electorate; and dozens of destitute persons in that electorate are coming to me. I know

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that there is want and misery in the extreme.

Mr. KERR: I don't believe that they are coming to you.

Mr. BRUCE: They are continually coming to me. Even the employee in receipt of £3 per week under this scheme will be called upon to contribute 9d. per week to this fund. Why should not the basic wage workers be permitted to enjoy a statutory exemption up to £250 per annum? If we had a sound "pull-together" policy, and if the right class of people were compelled by the Government to pull their weight in the team, and if a graduated system of taxation was provided, sufficient money would be secured to enable provision to be made for a statutory exemption of £250 per annum.

Mr. KERR (*Enoggera*): I do not suggest that hon. members opposite are insincere in their desire that the relief workers should be paid the basic wage, but they are not alone in that desire. Every member of the Government Party has given mature consideration to this question, and would be only too pleased to provide payment on the basis of the basic wage if it were at all possible. It is quite impossible to do that at the present time. It must be remembered that there are 69,000 men partly unemployed in this State during the year. Do the Opposition propose that that number should receive the basic wage for the full period of twelve months? It is not a question of providing the basic wage for 16,000 men; but we must consider the circumstances of the 69,000 men who are intermittently employed in the State.

Mr. MULLAN: How many do you say are partly unemployed?

Mr. KERR: According to the late Secretary for Labour and Industry, Mr. Gledson, the number was 69,664, including those unemployed through sickness and such like, but not including pensioners. It is far better that the Government should evolve some scheme for the payment of £3 per week to married men than adopt the suggestion of the Opposition to pay them the basic wage for broken time. We know that there are people who will be unable to take advantage of this scheme through suffering, and that nothing will be done for them. I hope the time will arrive when the Government will be able to make some payment to the sick under an Act of Parliament. In considering the scheme for the relief of the unemployed, I, as suggested by the hon. member for Ipswich, thought out a scheme whereby the basic wage would be paid for three weeks in five. That is, that the men engaged would, at the end of three weeks, be spelled for a fortnight. It has been pointed out—and rightly so—that under this scheme the unemployed are better off. If an unemployed married worker received £4 per week for three weeks, his total earnings would amount to £12, whereas, if he is engaged under this scheme for five weeks at £3 per week, he will receive £15. £3 in every five weeks is a big advantage to a workman to-day. My own conviction is that to pay the basic wage under this relief scheme would require many more millions than the £3,000,000 mentioned by the Opposition. The hair-brained suggestion made by the Leader of the Opposition in relation to the reduction of the basic wage of 5s. per week being applied to paying for relief work was fully exploded by the Minis-

ter. It was a sort of death-bed scheme, which I am afraid never possessed life. Unemployed married workers who are now receiving rations will be 200 per cent. better off under this scheme, taking the value of the rations at £1 per week.

Mr. A. J. JONES: Don't you see that this scheme will lead to inefficiency?

Mr. KERR: Let us see where the payment of the basic wage would lead. We know from experience gained in other countries, where the basic wage was paid to men engaged on relief schemes, that there was an immediate influx from the country centres to the towns. That result is perfectly obvious. In this respect a paragraph appearing in the "Daily Mail" of the 7th instant in relation to the unemployment relief scheme that is being carried out in New Zealand is of interest—

"Trouble has been experienced by farmers, especially during the harvesting season, and it is claimed that greater care should be exercised in taking men on to relief works. Instead of the surplus labour in the cities being utilised, it is stated that men are being drawn from the producing industries, with the result that labour troubles are accentuating the already difficult position caused by the low prices ruling on the world's markets.

"The relief work is too attractive at 14s. a day for men to go into a flax plantation and cut flax for £1 a day, which many of them can earn," said one grower."

Mr. WELLINGTON: That is untrue.

Mr. KERR: Nevertheless, that does not make the position any more satisfactory. I venture to say that, if the men engaged were paid £4 a week, the scheme would break down of its own weight in a short time. It would break down because of financial reasons and for other reasons, and that would not be beneficial to Queensland.

Much has been said by hon. members opposite concerning the fact that the low wage-earner will have to pay a small tax. It has been the practice for the strong to carry the weak; and, by virtue of that fact, wealth has always been taken as the index in regard to those who should contribute towards the maintenance of the [5 p.m.] institutions of the State. There is, however, a vast difference between the upkeep of our institutions and the keeping of men in work. I believe that the vast majority of workers will not cavil at paying the small tax imposed under this measure. I wonder if hon. members opposite realise that in respect of their own salaries, taking into consideration taxation for State, Federal, and unemployment insurance purposes, they will have to pay 9s. 1½d. per week? Persons in receipt of £1,000 per annum will pay £2 0s. 7d. per week, and those in receipt of £2,000 per annum £6 6s. 10d. per week, in all forms of taxation. Under the Income Tax Acts taxation is payable on the basis that the higher the salary the greater the tax.

Mr. HANLON: Perfectly sound.

Mr. KERR: But it must be remembered that, when it comes to paying the flat rate of tax payable under the Bill now under discussion, the taxpayer with a large income will have already paid a substantial amount in taxation in other directions. In Queensland to-day there are approximately 250,000

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people earning incomes, although there are only 40,000 payers of income tax. Therefore, there are over 200,000 people earning money in Queensland in one way or another who never contribute one penny in the shape of income tax. Is it not equitable that at a time like the present we should call upon those people to bear some share of the burden imposed on the community to provide work for people less fortunately placed? It has been argued by hon. members opposite that industry should bear the whole of this burden; but it must be apparent even to those hon. members that, if industry is retarded, more unemployment will be created.

The hon. member for Townsville stated definitely that people under twenty-one years of age should not be taxed. As the Secretary for Labour and Industry interjected at the time, surely the hon. member knows that those persons are called upon to contribute under the Unemployed Workers' Insurance Act.

Mr. POLLOCK: But that is a contribution to an insurance fund.

Mr. KERR: There are many thousands of workers contributing to that fund who will never receive any benefit from it.

Mr. POLLOCK: But they may.

Mr. KERR: Men who pay the tax proposed under this Bill have some definite assurance that, when they are unemployed, they will be given work. The men who pay into this fund can get work when they are unemployed. I do not believe in the suggestion that this tax should be increased to provide for more than the Government are attempting to provide for. The Government are to be congratulated on doing something for the thousands of men out of employment. It seems to me a most interesting position to see hon. members opposite, who were in power for fourteen years, attempting to criticise a Bill such as this; but I will say that they had the decency both on the resolutions and at the second reading stage of the Bill, not to vote against it. They are, however, endeavouring to get the Government to accept impossible amendments. Under the circumstances the Opposition should not attempt to make propaganda in regard to a measure like this. It is too serious for that. One hon. member suggests that they are willing to co-operate. If they are, then they are showing a very bad spirit. It seems to me that they are like a little jealous child. Some other child has a marble, and it wants that marble to play with. The Opposition missed their opportunity. The rate of wage provided is the only possible wage that can be paid at the present time; and, if it is possible to do something more in the future, then we will do it.

OPPOSITION MEMBERS: The wage may come down.

Mr. KERR: It may come down; but, on the other hand, it may go up. If it were possible to pay the basic wage under this scheme without imposing undue taxation and without stopping that production which is so necessary in Queensland, then no one would be more pleased than hon. members on this side of the Chamber.

Mr. BRASSINGTON (*Balonne*): During the speeches of hon. members on this side the Secretary for Labour and Industry has been asking us continually if we are pre-

pared to vote against the Bill. I want to make my attitude clear by saying that, while I am greatly disappointed in the Bill and its provisions, I intend to vote for the Bill, because it offers some little thing to the unemployed.

I want further to add that the Bill itself, and this clause particularly, fails to make provision for three necessary things. First of all, the Bill and this clause fail to provide a basic wage for relief workers. The next thing is that it places a heavy burden of taxation on the shoulders of the workers of this State; and, thirdly, by no stretch of imagination can any supporter of the Government prove to us that this measure will provide employment for the whole of those who at present are out of work in Queensland. As I pointed out at an earlier stage of the debate, at the most the Government can only provide employment for something like 5,000 men under this scheme; and, seeing that the number of registrations for employment in the city of Brisbane alone is 18,000, that suggests to us that there will be 13,000 men out of employment who will have absolutely no chance of securing employment under this scheme.

I propose to offer some suggestions to the Government whereby the difficulties I have enumerated may be overcome, and the basic wage provided for men who are employed on relief works.

In my opinion, there are three ways by which the Government can do justice to the workers who will be employed under this scheme. The first way is to provide that the basis of raising funds under the scheme shall be on a graduated scale, according to the capacity of the individual to pay, commencing with the low-paid worker and rising when we come to the highly paid employee and others in receipt of large incomes, thereby enabling those who are employed to get the basic wage.

The second proposition is that, if the workers of this State are forced compulsorily to subscribe to this scheme, they should be placed on the same basis as investors generally, and should receive in return for the money they pay into the scheme, say, a monthly or an annual bond redeemable at the end of a period of two years, carrying a rate of interest for that time. That is a fair and reasonable suggestion. Hon. members opposite, when criticising this Party, say that we are prepared to repudiate our debts, and not play fair and square to those who have invested capital in this State. Whilst I repudiate that view, I claim that the workers of this State are entitled to the same treatment as those investors receive, and that any money taken from them for this relief scheme should be treated as a loan carrying interest and redeemable at the end of a certain period. The Government would thus be playing fair with the workers, and could lay down the basis for a decent and sound scheme of unemployment relief under which a large number of men could be employed at the basic wage.

If the Government are not prepared to accept my advice in that direction, I propose to place before them another suggestion for their consideration. We have been told on the authority of the Minister that, as far as possible, only those who are in receipt of relief rations will be employed under this relief scheme. The hon. gentleman went

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further, and said that for every man so employed the State would save at least £1 per week. If the Government would pay a flat rate of £3 a week to both married and single workers, and make up the difference between the £3 and the basic wage of £4 out of the Loan Fund or Consolidated Revenue, or even utilise the £1 a week which they will save as the result of not issuing any more relief rations, they could pay the men whom they intend to employ the basic wage of £4 a week prescribed by the Industrial Court.

Those are three proposals which contain at least some merit. Whilst I do not expect the Government to be strong enough to treat the workers of this State as fairly as investors, I expect them to pay the men employed on this relief work at least the basic wage prescribed for workers throughout the State.

I hope the Government will accept the suggestions of the Opposition generally, with a view to making the scheme workable and a credit to the State of Queensland.

Mr. HANLON (*Ithaca*): I am pleased to know that the Minister has in some small measure improved this clause. It took a good deal of hammering and a good deal of criticism from this side to make him realise that the incidence of taxation was going to fall more heavily on small incomes than on large; but even the very slight concession he has now made is sufficient justification for the amount of criticism and hammering from the Opposition. Even as the clause stands it is not satisfactory to me, and I intend to vote against it. I sincerely regret that the Minister did not see his way clear to meet the Opposition in the matter of graduated taxation, which is the only fair and reasonable method to adopt. Had he done so, we could have supported the clause. Hon. members opposite say, "Why do you not vote against the Bill?" We have sufficient intelligence to vote against the parts of which we disapprove, and to endeavour to the best of our ability to improve other parts.

I am also glad to know that the continual criticism of the Government's action in taxing women without doing anything for women is going to bear fruit. Until the House adjourned last night we could get no information from the Minister or any member on the Government side that the Government were prepared to cater for the large number of distressed women whom they are taxing, and we are therefore glad that the hon. member for Bulimba has dropped a hint that the Government have made up their minds to do something for women workers.

The SECRETARY FOR LABOUR AND INDUSTRY: She is going to move an amendment.

Mr. HANLON: Yes, and I quite understand that she has the co-operation of the Minister, who understands the amendment and has agreed to accept it. Surely he is not going to put her in the position of losing an amendment by turning it down!

The SECRETARY FOR LABOUR AND INDUSTRY: She would not move one that she thought would be turned down.

Mr. HANLON: No; she would consult the Minister and he would give her that assurance. It would be rather a shabby trick for him to allow her to move an amendment without telling her whether he would accept it or not. I sincerely hope

that it will be satisfactory. I had drafted an amendment to provide for women workers, but it does not matter to me who moves it so long as it is satisfactory, in which case it will have my support. I hope the amendment to be submitted by the hon. member for Bulimba will be one we can support, and that it will be sufficiently comprehensive.

Mr. POLLOCK: We have one that is sufficiently comprehensive for her to support.

Mr. HANLON: Yes, and I only hope that hers is sufficiently comprehensive to enable us to accept it without further opposition.

The CHAIRMAN: Is the hon. member for Ithaca discussing clause 8?

Mr. HANLON: I am; and I mention the features which affect the incidence of this taxation. The proposed amendment to provide for women workers has a considerable bearing on the question whether in this clause they should be compelled to pay this tax. The main objection I have against women being taxed arises from the fact that, as the Bill stands at present, they will get no benefit. I shall have to vote against the clause, because it is unfair, inequitable, and in no way acceptable to hon. members on this side.

Mr. A. J. JONES (*Paddington*): Any persons knowing anything of the system of government should know that it is quite idle to expect the Minister to accept an amendment from the Opposition. Clause 8 deals with one of the vital principles of the Bill, so that it is not very likely that the Minister will allow it to be amended by members on this side.

This very vital principle has been discussed in caucus by the party opposite; and, as is the case with party government, those who were in the minority have been whipped into line and have to support this clause. There are a number of hon. members opposite who are opposed to this method of taxation.

My objection to the Bill is based upon two grounds—the method of taxation, and the use of the fund after the tax is collected. When the resolutions upon which this Bill is founded were being discussed, the Minister repeatedly asked if it was the wish of the Opposition that the Bill should be withdrawn. I say unhesitatingly that it would be better to withdraw the Bill than have it placed on the statute-book in its present form. If we could amend the Bill in respect of the two objections advanced by me, then it would be a very different matter. The Bill will be a serious blow to democracy if it is placed upon the statute-book; particularly with clause 8 in its present form. We all know that this will become a permanent measure. The principle of taxation without any statutory exemption, and the principle of taxation without representation are economically unsound, and the Minister knows that to be so. Hon. members opposite should know that nothing leads to inefficiency to a greater extent than low wages. The pooling of work leads to inefficiency to the same extent as over-staffing in industry leads to inefficiency.

Mr. EDWARDS: The worst of all is no work at all.

Mr. A. J. JONES: It would be better for the community to have fifty men in constant employment on good wages than to have 100 men on half time receiving low wages.

Mr. A. J. Jones.]

The SECRETARY FOR LABOUR AND INDUSTRY: What would happen to the other fifty men?

Mr. A. J. JONES: Some scheme should be evolved to create work. I did not speak on the second reading stage of the Bill; but I believe that some arguments could be advanced in favour of a remedy for the evil of unemployment that exists to-day not only in Queensland but in every other country. I always endeavour to confine my remarks to the subject before the Chamber; and, much as I would like to discuss the phase of the subject which would include remedies for the situation, I know that I would be out of order in doing so at this stage. In this democratic age we are asked to vote for a principle in which we on this side do not believe.

I do not think that hon. members opposite are so callous as to have no regard for the unemployed people of this State; but I do think they are bound to extend to us the same courtesy that we are prepared to extend to them. Because we dare to criticise the Bill, and because we dare to oppose it as it is in conflict with principles in which we believe, Government members say that we have no sympathy with the unemployed, and that we do not want to support any scheme that will relieve the distress now falling on the people.

Mr. BLACKLEY: Why didn't you do so when you had the means of doing it?

Mr. A. J. JONES: We did it.

Mr. BLACKLEY: In what way?

Mr. A. J. JONES: The masters of industry do not believe in this form of taxation. Masters of industry who believe in efficiency and endeavour to build up their business on efficient lines are opposed to any system of low wages.

The SECRETARY FOR LABOUR AND INDUSTRY: That at least shows that we are impartial.

Mr. A. J. JONES: Personally, I think the Minister is showing some form of courage in the introduction of this Bill, because, if I were on the Government side of the Chamber and wanted to commit political suicide, this is the kind of clause and this is the kind of measure that I would support.

Mr. DASH (*Mundingburra*): I am absolutely opposed to the methods proposed for collecting this tax. I desire to obtain information from the Minister respecting this clause. The question has been asked time and again how this tax is to be collected. Subclause (2) (b) provides—

“Every employer shall keep such record as is prescribed of the income from employment paid by him to his employees, and shall affix to such record the prescribed adhesive unemployment relief tax stamps upon such payments of such income and cancel such stamps at such times and in such manner as is prescribed.”

Further, the clause goes on to say that, upon notice published in the “Government Gazette” by direction of the Minister, such record shall be sent to the Minister or some other person authorised by him; and the employer shall, when required by notice published in the “Government Gazette,” forward the record to the Minister. The clause goes on further to say—

“Moreover such record shall be submitted to the Commissioner with the income

[Mr. A. J. Jones.

tax return under the Income Tax Acts of such employer for the period covered by the income tax return.”

I want to know who is to send that return to the Commissioner of Taxes? If that return is in the possession of the Minister, how is the employer to send it to the Commissioner of Taxes? Further on the clause states that, if more than thirty persons are employed, the employer shall send the cash direct to the person authorised by the Minister. It is as well that the Minister should clear up that point before this clause goes through.

Again, the provision dealing with the refunding of the tax to the workers is not as satisfactory as it might be. It will be workers who will make over-payments, because the employers will be assessed accurately on their returns, and no question of refund will arise in their case. Throughout the whole debate on the collection of the tax the argument has been used that the employer would not be mean enough to stop 1d. or 2d. from the casual worker or the washerwoman. The onus is placed on the employee of paying the tax or of [5.30 p.m.] seeing that it is paid; and failure to do so will lead to prosecution.

That is unfair. When the employer is compelled to collect the tax, there should be no onus placed upon the employee to see that the tax has been paid, because, if the employer fails to collect the tax from the employee, the duty of the latter is to go to the Director of Labour or such other officer as may be appointed by the Minister and pay the tax. That may be an awkward thing for the employee to do. This difficulty should be overcome, and it is just as well that the Minister's attention should be drawn to it now.

The hon. member for Bulimba, speaking in reference to statements made by the hon. member for Mount Morgan, said that she was pleased to know that we on this side were now giving some consideration to the womenfolk of the State. Let me remind the hon. member that it was the Labour Government who passed the necessary legislation that gave protection to the women of this State by providing maternity hospitals, baby clinics, and various other institutions. It should be apparent, therefore, that we should be receiving credit for these things rather than being told that we are just waking up to a sudden interest in the welfare of the women of Queensland.

The hon. member for Enoggera said to-day that, if award rates were paid under this scheme, the effect would be to attract people from farm work. But the hon. member and many of his colleagues said previously that with the abolition of the rural workers' award many workers would go to the country and work on the farms. The hon. member's statements are most inconsistent. As a matter of fact, the policy of the present Government in abolishing the rural workers' award has not had the result anticipated by the Government, because the employment that was talked about has not been available for the workers. I enter an emphatic protest against the methods of imposing taxation under this Bill.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): Subclause (2) (b) provides that every employer shall keep a record of the amounts paid by

him to his employees. Where an employer has fewer than thirty employees working for him, he will keep a wages book and will stamp therein the amount paid. For that purpose the department is issuing a very simple schedule, which will show exactly what is to be done and the amount payable in each case. That wages book will be forwarded to the Director of Labour, seeing that it will be in respect of stamps affixed. An employer with more than thirty employees will affix stamps to the necessary value on a form which will be provided. That form will be submitted to the Commissioner of Taxes, and will later go to the Department of Labour and Industry for checking purposes. The reason for that is to prevent a large number of inspectors being required to police this scheme. The procedure we are adopting is much the same as that adopted at the present time under the Unemployed Workers Insurance Act. There will be no abnormal difficulties in connection with the collection of the tax. The department realises that there will be administrative difficulties, and we intend to make it as simple as possible both for employers and employees. There will not be that harsh administration that some hon. members appear to imagine. That is the reason why in certain clauses we have given power to the Minister, where unintentional offences take place, to deal with the matter in a simple manner.

Mr. STOPFORD (*Mount Morgan*): The hon. gentleman has stated that there will be two methods of collection—one by the ordinary method of stamp duty and the other through the Commissioner of Taxes. Is it intended to reassess every income at present assessed by the Income Tax Department, because present assessments carry a statutory exemption? I understand that there are 39,000 income tax payers and that the cost of collecting those taxes amounts to £40,000. If the Bill embraces all these people, it means that, if there are no exemptions to coincide with the income tax exemptions, fresh assessments will have to be made for all those people; and, if the Government are going to allow the exemptions in such cases, then an injustice will be done to the basic-wage workers.

The Minister showed us a form, which contains a number of questions. It appears that the hon. gentleman is departing from his policy to remove harassing conditions from industry. We were told that, if the party opposite were returned to power, the various forms that have to be filled in—all those things that took the farmer away from his ordinary occupation—would be removed; yet to-day the Minister has told us that he intends to issue a fresh form. He did not tell us how much time the producer or the employer would occupy in filling in that form. Instead of removing vexatious taxation and dispensing with vexatious forms, the remarks of the hon. gentleman seem to indicate that the Government are going to add another vexatious tax and another vexatious form. Why not have one simple form? We are going to have the spectacle of the man who pays income tax, on the one hand, having on the other hand, as an employee, to pay a tax by means of a stamp, and to settle with a different set of officials. I can see untold confusion, and I can see a lot of vexatious interference with industry. I do not believe that a lot of these returns constitute a vexatious interference with

industry; but hon. members opposite told us that much of our legislation had resulted in a vexatious interference with industry; and yet to-day the Minister is further interfering with industry in this direction.

Mr. MULLAN (*Flinders*): The Minister was not clear in his answer to the hon. member for Mundingburra as to the onus resting on the employee with regard to payment. Subclause (2) (a) reads—

“Every employer shall collect from his employees such tax in relation to his employees, and every employee shall pay to his employer the amount of the tax.”

In the face of that, it is provided in clause 9—

“Nothing contained in this Act shall exempt or excuse any employee from the payment of tax.”

If a man is compelled to hand over his tax to his employer, is it fair that the onus of paying shall notwithstanding be upon the employee?

I would like an explanation as to why the onus is upon the employee in face of the fact that the Government will compel the employer to collect the tax.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): That is a reasonable question. As a question of law, the hon. member knows that it is very questionable whether an employer can make a deduction from the wages of an employee under an award of the Commonwealth Arbitration Court. To be perfectly sure on the point, we have put the onus of paying on the employee. There is no question in regard to the State law, but there is in regard to the Federal law, and we do not want to be held up in regard to it.

Question—“That clause 8, as amended, stand part of the Bill”—put; and the Committee divided:—

AYES. 31.

Mr. Annand	Mr. Kelso
„ Barnes, G. P.	„ Kenny
„ Blackley	„ Kerr
„ Boyd	Dr. Kerwin
„ Brand	Mr. King
„ Butler	Mrs. Longman
„ Carter	Mr. Maxwell
„ Clayton	„ Morgan
„ Costello	„ Russell, H. M.
„ Daniel	„ Russell, W. A.
„ Deacon	„ Sizer
„ Duffy	„ Swayne
„ Edwards	„ Tedman
„ Fry	„ Walker, J. E.
„ Grimstone	„ Wienholt
„ Hill	
Tellers : Mr. Kelso and Mr. Wienholt.	

NOES, 25.

Mr. Barber	Mr. Jones, A.
„ Bow	„ Jones, A. J.
„ Brassington	„ Kirwan
„ Bruce	„ Mullan
„ Bulcock	„ O'Keefe
„ Conroy	„ Pease
„ Cooper	„ Pollock
„ Dash	„ Smith
„ Dunlop	„ Stamford
„ Foley	„ Wellington
„ Hanlon	„ Wilson
„ Hanson	„ Win-tanley
„ Hynes	
Tellers : Mr. Dunlop and Mr. Hanlon.	

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
„ Tozer	„ Bedford
Resolved in the affirmative.	

Hon. H. E. Sizer.]

Clauses 9 to 13, both inclusive, agreed to.
 Clause 14—"Evasion of tax"—

Mr. W. FORGAN SMITH (*Mackay*): I object to the major portion of clause 14 for the reason that it contains a very wrong principle. The portion to which I refer reads—

"Notwithstanding anything contained in the two last preceding sections, if the Minister in his absolute discretion is satisfied that any person has evaded the full tax prescribed by this part to be paid by him, such person shall be liable to a penalty of one pound, to be imposed by the Minister, or to pay by way of additional tax a sum equal to double the amount of the tax (or part thereof) the payment of which such person has evaded or avoided or attempted to evade or avoid, whichever is the greater sum."

The two preceding sections referred to there are clauses 12 and 13, which prescribe the penalties for offences, which will be dealt with in a court of competent jurisdiction. The clause, therefore, provides that, notwithstanding those provisions, the Minister shall have absolute discretion to assume all the powers of the court—the powers of the judiciary—and may impose penalties. Further on provisions are contained in the Bill by which an appeal does not lie from the decision of the Minister. Apart altogether from any question of policy in connection with the Bill, we object very strongly to the Executive taking to itself functions which properly belong to the law courts. No Minister should desire this power.

The whole system of the administration of government and the administration of the law is against the principle contained in this clause. The Lord Chancellor of Great Britain, Lord Sankey, called very pointed attention to this very principle on taking his position in the House of Lords on the assumption of office by the present British Government. He made a statement that has been commented upon by various publications and in other places throughout the world. He pointed out the alarming extent to which the Executive were usurping the functions of Parliament and the functions of the judiciary. He quoted various cases that had come before the law courts in Great Britain where, by executive act, the Ministry of the day had power to alter the law and regulations under which the courts proceeded, and thus defeat a verdict arrived at after a case had been heard before a competent tribunal.

It is clearly wrong in principle for the Minister to usurp the authority that should rest with the courts. I understand that certain circumstances may arise which, on the grounds of expediency, may appear to justify the retention of this clause in respect of minor matters; but the principle contained in the clause, whatever may be its convenience, is utterly and thoroughly bad. It is a principle that no self-respecting Parliament should approve. It is a principle that undermines the proper administration of the law.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): During an earlier stage of the debate the hon. member for Leichhardt expressed the hope that people who did not wilfully break the law would not be dragged before the courts and fined merely because they had made a mistake, and that in respect of a first offence. The clause has been framed to

meet the very case to which that hon. member referred. It is to enable the Minister to deal with the matter, so that offenders in certain cases will not be compelled to appear before a court. This provision is not by any means an innovation. Under the Commonwealth electoral law, offenders may submit to fines imposed by an electoral registrar; and under the income tax law the Commissioner of Taxes may exercise similar powers.

Mr. W. FORGAN SMITH: There is the right of appeal from the decision of the Commissioner of Taxes.

The SECRETARY FOR LABOUR AND INDUSTRY: I can assure the Committee that this power is being taken only to meet such cases as that referred to by the hon. member for Leichhardt. It is to enable the Minister to impose fines upon individuals who are guilty of technical breaches in respect of minor matters so that they will not be compelled to appear before a court. The Minister will view the matter in a broad, common-sense way, and will not take a narrow and petty view of a technical offence. That is the only reason why this provision has been included in the Bill. If it is insisted that the clause should be omitted, then I, as Minister, will have no power to deal with the class of case mentioned by the hon. member for Leichhardt. If there is a strong, deep-rooted objection by the Opposition to this discretionary power being vested in the Minister, I am quite prepared to meet them; but I can assure them that the deletion of this power will be a handicap in the administration of the Bill, and will inflict hardship in many cases. If hon. members opposite are insistent on the point, I am prepared to meet them by moving the deletion of the part of the clause to which the Leader of the Opposition has objected.

Mr. POLLOCK (*Gregory*): I am surprised to see that power contained in this clause, as it gives the Minister power to remit the penalty or the additional tax in the case of any person who may have wilfully evaded the payment of the tax. That cannot be a correct provision, as in the two preceding clauses the Bill empowers the court to deal with any such cases upon prosecution by the Minister. The Minister or his department must prosecute. If the Minister does not want to prosecute, then no case can go before the court at all. There is no need to vest such power as this in the Minister.

The SECRETARY FOR LABOUR AND INDUSTRY: Then you will let defaulters go scot free?

Mr. POLLOCK: No.

The SECRETARY FOR LABOUR AND INDUSTRY: That shows the weakness of your argument.

Mr. POLLOCK: Our courts have been established for the punishment of individuals and the infliction of penalties; and surely the Minister is not going to set himself up as a super court?

The SECRETARY FOR LABOUR AND INDUSTRY: I do not intend to do so. You frame a suitable amendment to meet it.

Mr. POLLOCK: The Minister does not need this power at all. We shall be forced to vote against that power, but we would prefer to see it excised from the clause. There is no occasion for any provision enabling the Minister to refund or impose any fines, as that power is already vested in the court. In any deserving case the

[*Mr. Smith.*

Minister need not authorise a prosecution. The Minister always has the power to say whether or not a prosecution shall be launched. We are not prepared to give such a wide-spread power as that to the Minister, who may or may not abuse it. It is not necessary, and Parliament will be very unwise to allow this function to be taken out of the hands of the judiciary.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): It is necessary for the Minister to have some power. If I delegate the administration of this portion of the Bill to the Director of Labour, then he will have absolute discretion on the question of its administration; and, if this power is not contained in the Bill, he can institute proceedings for any technical breach that takes place. The matter would be in his hands, and he could say to the Minister, "I am going to prosecute; you have no power." I am not prepared to vest any officer of the Crown with that power; but I am prepared, if members of the Opposition feel that this power is likely to be abused in any way, to accept any amendment that will meet their objections.

Mr. W. FORGAN SMITH: My objection is against the principle of the thing.

The SECRETARY FOR LABOUR AND INDUSTRY: If the hon. member will frame a suitable amendment, I will accept it.

Mr. KIRWAN (*Brisbane*): I desire to enter a protest against the powers sought by the Minister in this clause. There is a tendency on the part of hon. members opposite to take unto themselves certain [7 p.m.] powers which have previously been considered to be the right of Parliament or of the judiciary, and to transfer those powers to the Executive Council. It is rather a coincidence that we should be discussing this principle in view of an address delivered to-day on the subject. We remember, of course, the historic fight which has been waged down the ages to curb the power of the Crown and to transfer to Parliament the powers previously held by the Crown. We recall what happened to an English king, who lost his head for claiming this particular prerogative, although I would not be so unkind to suggest that the Minister in charge of this Bill is likely to meet with a similar fate.

One of the best-known members of the Queensland bar, Mr. Ross Philp, addressed the members of the Constitutional Club to-day on the question of the "New Despotism," and it is evident that Mr. Philp had some idea of what was transpiring in Parliament, as the following extract from to-day's "Telegraph" will show:—

"NEW DESPOTISM.

"RULE BY EXECUTIVE BODIES.

"*Danger to the Constitution.*

"The New Despotism in Australia" is the subject of an address delivered by Mr. Ross Philp during the luncheon hour to-day to members of the Constitutional Club.

"Mr. Philp declared that the Constitution was being undermined by the gradually increasing habit of divesting Parliament of its supremacy and the judiciary of its powers by granting to the Executive supreme powers in framing regulations. 'It is a most serious sub-

ject,' he said, 'and, unfortunately, we have to remember that in the last resort the Executive is a party machine.'"

After tracing historically the gradual assumption of parliamentary powers and the creation of representative government as we understand it to-day, the speaker said—

"What I mean by the new despotism is the attempt, and the successful attempt in many cases, of the Executive to grasp legislative and judiciary powers—that is to say, to attack the rule of law and the supremacy of Parliament."

Mr. Philp then traced the procedure which is followed by this Parliament and, I presume, by other Parliaments throughout the Commonwealth, under which the Minister frames regulations when a Bill is passed and has received the consent of the Governor. After the passing of the measure now under discussion, administrative officers will, at the direction of the Minister, frame regulations which will govern the administration of the legislation. These regulations, after being examined thoroughly by the Crown Law Office, will be submitted for the approval of the Executive Council, and, if deemed satisfactory, will be placed later on the table of this Chamber. They are then left there for a certain period, and, if no exception is taken to them, they become part of the law. Mr. Philp attacked this principle, and said he doubted very much whether the average member of Parliament went to the trouble to scrutinise or endeavour to inform himself as to what was the exact nature of the regulations, and he suggested that, in order to safeguard Parliament and its privileges and powers, for the future these regulations should not become law unless assented to by a majority of the House. The "Telegraph" report of Mr. Philp's address continues—

"He quoted several Acts in use to-day which he said were glaring examples of the interference with the liberty of the subject. The Jury Act provided that amendments could be made by the Governor in Council and a majority of the judges of the Supreme Court. That meant that in fact trial by jury could be abolished to-morrow. 'This is one of the most alarming departures from constitutional powers that I have discovered,' he said."

This is a most alarming statement, when it is remembered that during the last election hon. members opposite stated definitely that they stood for a return to parliamentary government. I have a very vivid recollection of the Secretary for Public Instruction making that statement.

Mr. Ross Philp—I believe he can be accepted as an authority on the matter—went on to point out that his knowledge of the law ought to enable him to give a very good opinion.

Mr. MAXWELL: What is your objection to clause 14?

Mr. KIRWAN: My objection to clause 14 is that the Minister is assuming judicial powers that should be vested in a judge or magistrate and not in the Minister. In endeavouring to justify this important departure, the Minister made reference to the Commissioner of Taxes and the Commissioner of Stamp Duties. Nobody denies that power. It is a very big question, and possibly it can

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be argued with justice that it is advisable for those Commissioners to have such powers. A commissioner in his administrative experience may be well qualified to deal with these matters—he is above politics, whether Nationalist or Labour—but it certainly cannot be claimed that any Minister will be able to exercise such powers in the same manner.

In concluding his address, Mr. Ross Philp made particular reference to a section to which strong objection was taken by hon. members of the Opposition last year in connection with that very important measure, the Industrial Conciliation and Arbitration Act. According to the "Telegraph," he said—

"Referring to section 64 of the Industrial Conciliation and Arbitration Bill, which provides that by an Order in Council the Governor in Council can amend any Act or any Order in Council without the intervention of the court, Mr. Philp said: 'There you have the rose in full bloom.'

"The whole thing, he said, was a constitutional danger, and moreover increased the expense of departmental workings, and consequently the taxation of the public."

The Leader of the Opposition made reference to the very learned and able address delivered by Lord Sankey in the House of Lords in connection with this matter; and, if the hon. gentleman looks into the question at all, he will find that some of the leading writers on constitutional history have dealt with this matter in some of the English reviews.

Mr. W. FORGAN SMITH: The present Lord Chief Justice Hewart has written a book on the subject.

Mr. KIRWAN: As the Leader of the Opposition points out, the present Lord Chief Justice of England—who, I think, is well qualified to express an opinion—has thought fit to write a book on this very important question. With such an authority supporting the protest of the Leader of the Opposition and that of hon. members on this side, I think we are quite justified in calling public attention to the extraordinary powers sought by the Minister in his endeavour to transfer from the judiciary to himself powers which it is well recognised should belong to the judiciary alone.

Mr. DASH (*Mundingburra*): The Minister said in reply to the Leader of the Opposition that it is necessary to have this power in case of action being taken against firms who would plead ignorance of the regulations as a ground for a remission of fines imposed by the court. All the powers which the Minister requires are given in clause 15, subclause (6), because, before any action is taken, it has to be authorised by the Minister either by his own hand or through some authorised person.

The SECRETARY FOR LABOUR AND INDUSTRY: No.

Mr. DASH: The Minister must authorise his officers to take action in any case. I do not think officers will be allowed to prosecute people without authority from the Crown.

The SECRETARY FOR LABOUR AND INDUSTRY: The Minister may not know anything about it.

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Mr. DASH: In that case the Minister would not know anything about his department. It has been the custom that, before a prosecution is instituted, an officer must have the authority of the Minister of the Crown to take such action. If the Director of Labour wants to proceed against any person for a breach of an award or an Act of Parliament, he must first have the authority of the Crown to do so. That being so, the Minister is the person who authorises the prosecution.

The SECRETARY FOR LABOUR AND INDUSTRY: Not always.

Mr. DASH: It has been brought under our notice—I do not know whether it is correct, but the Minister will be able to give a denial if it is not correct—that officers have been instructed not to prosecute in connection with various breaches of awards in operation at the present time. We shall be pleased to have the Minister's assurance that he has not interfered with any inspector instituting a prosecution for a breach of an Industrial Court award.

Clause 15, subclause (6), gives the Minister all the powers he desires. Therefore, we consider that clause 14 should not be allowed to stand in the Bill, because it overrides the powers of the court and puts the Minister in the position of a magistrate or other authority imposing a penalty on defaulters. The Minister does not require that power, and we can only infer that it is desired for political purposes. Friends of the Minister or the Government will be coming along and pleading a hard case in connection with firms who have been prosecuted and fined by the court, and asking the Minister to annul the decisions of the court, so that he is much safer without such a power and can rely on clause 15, subclause (6), to do that which he desires to do under clause 14.

Mr. FOLEY (*Leichhardt*): When we were on a previous clause I recommended to the Minister that in cases where people who had not had previous experience in making returns, such as a housewife, for instance, might become defaulters, the Minister should take steps to see that such persons are given a second chance if he finds they are not guilty of any intention to transgress. I do not believe that such drastic powers as are laid down in this clause should be given to the Minister.

The SECRETARY FOR LABOUR AND INDUSTRY: This is the only way I could do what you want.

Mr. W. FORGAN SMITH: The amendment would still leave it in the power of the Minister to institute proceedings.

Mr. FOLEY: Under the Factories and Shops Acts and Shearers and Sugar Workers' Accommodation Acts industrial inspectors report to the Director of Labour in regard to cases of default, and he, in turn, consults the Crown Law officers, and the matter is eventually placed before the Minister for a decision as to whether a prosecution shall or shall not be instituted. I understand that is the usual practice. That is the way in which the hon. gentleman could act in the case of a person who had unintentionally infringed the provisions of this measure.

There is also the aspect of the question mentioned by the hon. member for Mundingburra. I do not want to drag any person's name here, but I have definite instances on

record of supporters of the present Government pleading with friends and asking members of this Chamber to have convictions quashed. Some of the older Ministers, such as the Treasurer, will, on account of their ministerial experience, agree that the absence of such a clause would be an advantage, because they would then be able to ward off political friends who might appeal to them to use their powers in their favour. I think that, for the reasons urged by the Leader of the Opposition and the hon. member for Brisbane, the Minister would be well advised to drop the clause and confine himself to the powers conferred by other measures and by subsequent provisions of this Bill.

Mr. H. M. RUSSELL (*Toombul*): The hon. member for Brisbane has just read a report of an address delivered to-day at the Constitutional Club by Mr. Ross Philp on "The New Despotism." I have not read the report, and my remarks are absolutely without prejudice; but it comes with very bad grace from members of the Opposition that they should accuse this party of usurping the functions of Parliament.

Mr. W. FORGAN SMITH: This clause does that.

Mr. H. M. RUSSELL: This clause is a very innocuous clause; and the members of the Opposition would be well advised to reserve their attack for a subsequent clause, under which the Minister has very full powers.

An OPPOSITION MEMBER: Will you support us?

Mr. H. M. RUSSELL: The Leader of the Opposition dealt with this question in a previous debate. We all deplore the invasion of the functions of Parliament by the Executive; and no Government was more guilty in this respect than our predecessors. Throughout the whole of their career they governed by Orders in Council and proclamations. The hon. member himself was one of the most guilty persons.

Mr. W. FORGAN SMITH: I did not use a power like this.

Mr. H. M. RUSSELL: I have only to go to "The Primary Producers' Organisation and Marketing Act Amendment Act of 1923," which, to use the words of a learned friend of mine, practically disembowelled every other Act. It incorporated in its proclamations of 12th June, 1925, 1st July, 1927, and 24th April, 1928. The hon. member governed his own department by Orders in Council, which is a favourite form of breach of parliamentary privilege.

Mr. W. FORGAN SMITH: I exercised the powers that Parliament gave me.

Mr. H. M. RUSSELL: The present Government are doing no worse than the hon. member did.

Mr. W. FORGAN SMITH: Will your Government repeal any of those statutes?

Mr. H. M. RUSSELL: Very likely; but the hon. member might give notice of that question. I must admit that, in the evolution of parliamentary government, the Executive takes bigger powers year by year. Parliamentary government is quite different from what it was years ago.

Mr. W. FORGAN SMITH: All people will take power if they can get it; and you would take all the power you could get.

Mr. H. M. RUSSELL: And the hon. member would take a jolly sight more. In

this Bill the Minister has been very modest in the powers he is asking the House to give him. This clause is a very innocuous one. There is a later clause in the Bill giving the Minister greater powers, but we can debate that when we come to it. I want to deny that the Government are attempting to arrogate to themselves powers that should be the powers of Parliament. We do not want to usurp the powers of Parliament. We know that for many years it has been the custom for the Executive Council to take more power unto itself, leading thereby to a tremendous encroachment on the functions of Parliament and the creation of large departments, with the result that Ministers of the Crown have left the administration of the departments to the men under them, with the result that much of our legislation in the past has been dictated from below. It is time that Parliament resumed charge of the affairs of this country. Our Government are going to see that that is done. The hon. member for Brisbane declared that under this clause the Minister was taking power unto himself which would interfere with the functions of Parliament, but I deny that in toto.

Mr. KIRWAN: I did not say Parliament; I said the judiciary.

Mr. H. M. RUSSELL: We are not taking from Parliament the powers that we should exercise as representatives of the people.

Mr. STOPFORD: Read clause 34.

Mr. H. M. RUSSELL: We can deal with that clause when we come to it. I advise hon. members opposite to reserve their comments until then. They have no case in respect of this clause.

The hon. member for Brisbane has missed his point in quoting from to-day's "Telegraph" the report of an address delivered by Mr. Ross Philp on "The New Despotism"—a publication that has just come before us containing the remarks of the present Chief Justice of England, Lord Hewart, who has called attention to the growth of bureaucracy in parliamentary government—a tendency which we have to check. Parliament represents the people, and Parliament should be supreme. The Leader of the Opposition was one of the greatest sinners in the past in the usurpation of the powers of Parliament by Cabinet. I urge hon. members opposite to reserve their comments until we reach clause 34.

Mr. HANLON (*Ithaca*): I could quite understand the inclusion of this clause in the Bill if the Government could show that in circumstances such as these there was going to be a saving of expense to the country; but, if a clause of this kind is going to be included in all the Bills brought before this Chamber, then we might as well straight away vote for the abolition of the law courts. If a similar clause were included in every Bill, we would have no need at all for the law courts. The idea of a member of Parliament—for the Minister is merely a member of Parliament, elected by the people—setting himself up to try and sentence the citizens of this country is ridiculous. I wonder at hon. members opposite supporting such a proposal. I wonder that they even allow the Minister to include such a clause without rebelling against it. The Minister is certainly usurping the powers of the Court and taking unto himself the power to arraign the citizens of this country, to try

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them and to sentence them, with no court of appeal from his decision. Such a state of affairs is ridiculous. I quite agree that in the past there has been a tendency for Governments to usurp the powers of Parliament; but that does not justify this absolutely unprecedented action on the part of the Government in usurping the powers of the law courts as well as the powers of Parliament.

Later in the Bill there is a provision which gives the Government power to usurp the powers of Parliament; but this clause gives the Minister—not the Government—power to usurp the functions of the law courts of this country. There might be some justification for the clause if we were expecting to see the judges and the magistrates of this country lining up for work at £3 per week; but, if the Government can afford to pay these people, then no Minister should be entitled to arraign, try, and inflict penalties upon the citizens of this country. I hope the Minister will reflect before it is too late, and not permit this clause to be included in the Bill. It ill-becomes the Government—who in the past devoted much criticism to the country being governed by Orders in Council—to seek this power. This is an unprecedented step, and I hope the Minister will reconsider it.

Mr. DUNLOP (*Rockhampton*): I intend to oppose this clause. The clause reminds me of a journalist handing to his editor an article which could be very much condensed and being told to take it away and condense it into about half the space. This is a superfluous clause, which could be safely omitted. The judiciary can be safely left to deal with all prosecutions for breaches of the Act. If the power to remit fines or penalties is left to the Minister, then he might exercise them in the same way as the Railway Department exercises its powers in regard to promotion—seniority one day and suitability the next day, just as it suits them.

As certain hon. members have pointed out, this power is contained in other clauses in the Bill, and is therefore a redundancy. The Minister appears to be incited with the exuberance of his own verbosity, and is tickled with having a power included in the Bill to show what an imposing Minister he is. I have heard of chambers of commerce and chambers of manufacturers, and, although I have been in this Chamber for one session and part of the second session only, I have unhesitatingly come to the conclusion that this is the Chamber of farces. The Government have asked for the co-operation of all in solving the problems of the State; but in their pig-headedness they will not agree to any suggestion with regard to a simple clause such as we are now dealing with.

The hon. member for Toombul is always arguing about what other Governments have done in the past. Why not drop the past wrongs instead of dragging them up again and again? I could drag up lots of things against both the Opposition and the Government, but I am imbued with the idea that such a course would serve no good purpose unless I was given a "dirty left."

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I explained during the earlier part of the discussion that in the initial stages of the operations of such a measure as this there are sure to be a lot of minor breaches which the offenders never intended to commit. We

do not want to drag those persons into the law courts if it can be avoided. Hon. members opposite have spoken of this power as being an extraordinary one; but I have before me the Land Act Amendment Act of 1918, section 129 of which provides—

"Provided that the Minister may waive the forfeiture and reinstate the lessee on payment of arrears of rent and accrued penalty."

That Act leaves full power to the Minister to use his discretion.

Mr. W. FORGAN SMITH: Your discretion is as to whether you will launch a prosecution or not.

The SECRETARY FOR LABOUR AND INDUSTRY: I do not want discretion on that point, but merely in cases where people may be guilty of technical breaches of the law.

Mr. STOPFORD: Where an employer is fined you would remit the fine but let the fine on the employee stand.

The SECRETARY FOR LABOUR AND INDUSTRY: The Minister would only exercise this power in regard to minor breaches of the law, and thus save persons who are unintentionally guilty from the ignominy of being arraigned before a police magistrate for a trivial offence. That is the only reason for the provision.

[7.30 p.m.] There is no ulterior motive behind this clause, which aims merely to provide for cases of minor breaches which have occurred through ignorance of the law, and to prevent people being brought before the courts and branded as criminals for those minor breaches.

Question—"That clause 14, as read, stand part of the Bill"—put; and the Committee divided:—

AYES, 36.

Mr. Annand	Mr. Kelso
" Atherton	" Kenny
" Barnes, G. P.	" Kerr
" Barnes, W. H.	Dr. Kerwin
" Blackley	Mr. King
" Boyd	Mrs. Lengman
" Brand	Mr. Mcgroarty
" Butler	" Alaher
" Carter	" Maxwell
" Clayton	" Morgan
" Costello	" Nimmo
" Deacon	" Russell, H. M.
" Duffy	" Russell, W. A.
" Edwards	" Sizer
" Fry	" Swayne
" Grimstone	" Tedman
" Hill	" Walker, J. E.
" Jamieson	" Wienholt

Tellers: Mr. Edwards and Mr. Kenny.

NOES, 22.

Mr. Barber	Mr. Jones, A.
" Bow	" Jones, A. J.
" Brassington	" Kirwan
" Bruce	" Mullan
" Bulcock	" O'Keefe
" Dash	" Pease
" Dunlop	" Smith
" Foley	" Stopford
" Hanlon	" Wellington
" Hanson	" Wilson
" Hynes	" Winstanley

Tellers: Mr. Bulcock and Mr. A. Jones.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
" Tozer	" Bedford
" Plunkett	" Cooper
" Moore	" Pollock

Resolved in the affirmative.

[Mr. Hanlon.

Mr. KERR (*Enoggera*): I would like to say that, in error, Mr. Jamieson, the hon. member for Lockyer, was in the Chamber when the division was taken. I made an arrangement with the Opposition "Whip" that he should be "paired," and I ask that his vote be not recorded.

Clause 15—"Offences Generally"—agreed to.

Clause 16—"Income other than income from employment—Levy and collection of tax—Commissioner to administer this Part"—agreed to.

Clause 17—"Exemptions"—

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page, 9, line 32, after the word—

'science'

insert the word—

'athletics.'

That will make it clear that athletic clubs will be excluded.

Amendment agreed to.

Clause 17, as amended, agreed to.

Clause 18—"Returns to be furnished"—

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 10, line 45, after the word—

'applicable'

insert the words—

'or such other forms as may be supplied.'

As it stands now, for a return in the case of an income of less than £250 we shall have to use the ordinary income tax forms, and the idea is to get a much more simple form for the purpose.

Amendment agreed to.

Clause 18, as amended, agreed to.

Clause 19—"Imposition of tax"—

Mr. W. FORGAN SMITH (*Mackay*): This is the clause which repeals certain exemptions provided for in the Income Tax Acts. In the case of the lower incomes there is a total exemption of £250, a further deduction in the case of married people, and a further deduction in respect of dependent children. The clause does away entirely with that very sound principle. The Minister may argue that the extraordinary character of this Bill—and it is extraordinary in every sense of the term—and the present financial circumstances of the State justify or warrant a clause of this kind. That, of course, is a matter that is subject to debate, and it has been debated very fully; but I am entirely opposed to giving legislative approval to an unsound canon of taxation.

We on this side are definitely pledged to a policy of placing taxation on the shoulders of the people in proportion to their capacity to pay. If we were prepared to support a clause of this kind, it would be used by the Government in furtherance of their general policy in future Income Tax Acts. I regard this as the insertion of the thin end of the wedge. If they get parliamentary sanction for the abolition of the principle of the exemption of low incomes from taxation, there is nothing to prevent them at a later date making that principle apply generally to all the income tax laws of this State. For that reason I intend to oppose the whole clause.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 11, line 37, after the word—

'business'

insert the words—

'or the production of taxable income.'

The object of the amendment is that where people are not actually in business but may have, say, twenty houses on the income from which they are living, they shall be allowed to deduct the rates paid on those properties from which they derive their income. It is a business in the ordinary sense.

Mr. HANLON (*Ithaca*): When the resolutions were introduced, the Minister was asked whether interest paid on mortgages on property producing income would be deducted from the tax. I do not hold a brief for these people, but we should be clear as to whether interest on such mortgages is to be allowed as a deduction.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The man who receives interest will have to pay the tax on the amount of interest he receives, and the mortgagor who pays it, of course, escapes taxation on the amount. It is a deduction.

Mr. BRUCE (*Kennedy*): I understood the Minister to say that this would apply to house property. Would it apply to buildings such as the "Courier" building; and will that building, for instance, be exempted under this proposal?

Mr. STOPPORD (*Mount Morgan*): Will the exemption apply to rates paid on property from which income is obtained? That expenditure should justifiably be exempted. The expenditure by travellers in the west, for instance, for motor hire to get to different places in the course of their work is incurred in order to get their income, but they have no exemption under the Bill.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): We are applying the income tax law here, and, where an expense is incurred in the shape of rates or other outlay incurred for the purpose of obtaining income it will be exempt, because it is an expenditure which is necessary to obtain the income. For instance, a commercial traveller may get £5 a week salary and be allowed £7 10s. a week for expenses in order to get business; and in that case he will not be taxed on the £7 10s., which is used to earn his income.

Mr. FOLEY (*Leichhardt*): It appears to me that all kinds of care are being taken to provide for the case of those in receipt of larger incomes; but no consideration is being given to the necessity for deductions from the gross incomes of 85 per cent. of the contributors, who will be the men on the lower rungs of the ladder. Take a man receiving £4 a week—the basic wage. He has quite a number of demands on him, quite apart from his living costs; yet he has to pay on his gross income, while the Minister is providing for deductions in the case of those on the higher rungs of the ladder, who can well afford to contribute on their gross incomes.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The hon. member has got an entirely wrong

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impression. If he reads the clause carefully, he will see that it disallows certain deductions which are allowed under the ordinary income tax law. We do that in order to bring people in receipt of income other than from employment into line with men who are receiving income from employment, so that both will be taxed on their gross incomes. In effect, the clause deletes the deductions in the Income Tax Act, which would have given the men on the higher incomes the advantage of which the hon. member has spoken, as it is necessary to place him on the same footing as the man with a small income from employment. We are taking these deductions away from him—not giving them to him.

Mr. BRUCE (*Kennedy*): The Minister has definitely stated that a commercial traveller receiving an expenses allowance of £7 10s. a week will not be taxed on that sum; but, after all, that allowance covers his hotel expenses and keep while he is working. On the other hand, during the last month or two hundreds of workers on the basic wage in Brisbane and elsewhere have had to go up North for the purpose of earning their living in the sugar districts; and they have to pay not only their home expenses here, but also their travelling expenses and board at the hotels or ranches where they live. These are concrete cases for which there are no deductions.

Mr. BULCOCK (*Barcoo*): An issue which does not seem to have occurred to some of us is that a nomadic worker, such as a shearer or a shed hand, whose gross earnings may be said to be high when compared with the gross earnings of other persons, has to follow a definite itinerary covering a big area. He may be employed in a shed on the border of New South Wales to-day. When that shed cuts out after two or three weeks, he may have to go to Cloncurry. From Cloncurry he may cut back to the Central district in the vicinity of Borealdine, and from there perhaps back to Stanthorpe. That is not an exaggerated instance. He incurs travelling expenses; but this Bill taxes his gross income. In order to earn his gross income, a shearer or a shed hand has to pay in some cases up to 25 per cent. of his earnings in expenses. He resides in one place for a very short space of time, and his travelling expenses are not the only expenses he is put to. There are also his sustenance expenses during the time he is passing from one shed to the other. This tax is imposed on gross income, which means that such an individual is going to be taxed on his gross income, irrespective of the fact that, in order to earn it, he has to make a very substantial contribution to those who own the conveyances which take him from place to place. The anomaly can only be overcome by allowing, as a deduction, the actual costs incurred by the shearer or shed hand in travelling from point to point in order to earn his income.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The definition of "Income from employment" contains this proviso—

"Provided that the term shall not include any allowance to cover expenses actually incurred by an employee in his capacity as an employee, other than allowances for board and quarters."

An amendment was adopted to-day providing that, in the event of a taxpayer paying

in excess of the amount of tax required to be paid under this Bill, he shall be entitled to a refund, which I think will meet the cases mentioned. We cannot frame legislation to meet exceptional cases.

Mr. DASH (*Mundingburra*): I should like to know from the Minister whether the cost of train fare incurred by a worker in proceeding from Brisbane, say, to the Babinda sugar mill to take up employment, will be a deduction for the purpose of this tax? The income tax law at present provides that a taxpayer may deduct £50 in respect of each child under the age of sixteen years, £40 in respect of his wife, and may make deductions with respect to insurance effected on his life and the life of his wife or the family, donations to charity, patriotic contributions, and expenditure on educational facilities. I have examined this Bill very carefully but I cannot find that similar deductions are allowed under this Bill. I should like the Minister to inform the Committee whether such deductions have been provided, and whether he will, by regulations, permit as a deduction the expense incurred in travelling from point to point in order to earn a livelihood.

Mr. BULCOCK (*Barcoo*): The explanation given by the Minister does not meet the circumstances of the case that I have outlined. He referred to the difficulty of introducing legislation to meet such cases and to provide a tax upon actual earnings instead of upon gross earnings. He intimated that it would now be possible to make a refund in the case of over-payment of taxation; but that is neither satisfactory to the employee nor to the Crown. The expense incurred by nomadic workers in travelling from place to place in order to earn a livelihood is a very real and a very vital question. Since the Minister has intimated that it is impossible to provide for these cases legislatively, I would be satisfied if he would give the Committee an assurance that power will be taken in the regulations to do so.

Mr. W. FORGAN SMITH (*Mackay*): I am sure that the Minister recognises the equity of the case which various members on this side of the Committee have put forward. The amendment he has moved provides that expenditure in the form of rates on property shall not be regarded as income. In other words, supposing a man gets £100 a year from certain property and £20 is paid by him in the form of rates to a local authority, his net income is £80, and, for the purposes of this Act, the £80 is the amount that will be taxed under this scheme at the rate of 1½ per cent. Other hon. members have said that individuals engaged in certain industries perforce have to incur certain expenses in earning income. Men might have their homes in Brisbane, Toowoomba, or elsewhere, and be engaged in another district as shearers or shed hands. They have to incur certain expenses in travelling between sheds. That expenditure may amount annually to a large percentage of their earnings. The same thing holds good with sugar workers, who may have their homes in Brisbane or Rockhampton, and have to travel to Mackay, Cairns, or elsewhere for cancutting or engagement in the operation of a sugar-mill. The fares between their homes and the places in which they carry on their seasonal occupations will again form a percentage of their earnings. I agree with the Minister that it is very difficult in

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a Bill of this kind to frame a clause which will meet all those contingencies. Clause 31 gives the Governor in Council power to make regulations, and subsection (1) provides—

“... such regulations may provide for—

(i.) The method of assessment and the method of payment of and collection of tax to the fund.”

In other words, the Governor in Council shall have authority to prescribe the method of assessment, and so forth. Pretty wide and general powers are given to the Governor in Council in this respect, and I would suggest to the Minister that the equity of the case put forward by speakers on this side is beyond doubt; and, if he will agree to give us an assurance that provision will be made for such contingencies in such regulations for seasonal or nomadic workers, then the position will be more satisfactory than at the present time.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I do not think that the hon. member for Mundingburra is fully seized of the point in this clause. It is stated on lines 31 to 33—

“ provided that in arriving at the taxable income for the purposes of this Act the following deductions shall not be allowed.”

If we did not include this provision, it would mean that the man who pays the wages tax by stamp would be at a disadvantage compared with the man who pays it in the shape of income tax. I see the argument from the point of view of the seasonal worker; but is there any difference between his case and the case of the man who, say, travels to his employment from one side of Brisbane to the other by tram or train every day?

Mr. BULCOCK: There would be a very considerable difference in the relative cost.

The SECRETARY FOR LABOUR AND INDUSTRY: A worker may travel from Brisbane to Mackay and back once in the year; but a man may travel from Ipswich to Brisbane every day in following his vocation. Is there any real difference between the two cases? If there is a difference, it is only one of degree; and the question arises as to the particular degree at which you would frame the regulation to meet the case.

I can assure hon. members opposite that I have no desire to penalise one person as against another. If it is possible to frame a regulation to remove any anomaly that may occur, then it will certainly be done. The point which is exercising my mind at the moment is how a regulation could be framed to differentiate the casual worker who makes one trip to and from his place of employment from the ordinary worker who travels daily to and from his place of employment.

Mr. A. J. JONES: Both should receive consideration.

The SECRETARY FOR LABOUR AND INDUSTRY: Yes; and if a regulation can be framed to deal with the matter, it will be done.

Amendment (Mr. Sizer) agreed to.

Mr. MULLAN (*Flinders*): This clause states that “taxable income shall be taxable income as defined in the principal Act after

deducting therefrom” certain allowances referred to in section 19 of the principal Act. It is remarkable that under this Bill there will be an exemption in regard to expenditure incurred in the eradication of pests, whilst, on the other hand, there will be no exemption for medical expenses. Do the Government consider it more important to eradicate pests than to deal with disease? Further, no exemption will be given in respect of the expenditure incurred in the education of children, although provision is made for an exemption in respect of legal expenses. Indeed, looking right down the list, one finds that the Bill is so drafted that exemptions in the principal Act designed to benefit the workers have been excised from this Bill, and no exemption is to be allowed for the maintenance of wife and children, superannuation payments, insurance payments, and payments to friendly societies and unions.

Mr. KELSO: You have not got the right idea of the principles of the Bill.

Mr. MULLAN: If the hon. member who interjects will look at the other side of the picture, he will find that everything affecting property is exempt from the provisions of this Bill.

Mr. KELSO: You could not have been listening to the Minister when you make that statement.

Mr. MULLAN: I understand the Bill perfectly; and I know that such items as repairs to property, depreciation of property, legal expenses, improvements on leasehold, wire-netting fences, eradication of pests, etc., are to be allowed as deductions from taxable income under this measure. The interests of the men whom Government members represent are protected. I am drawing attention to the discriminatory nature of the Bill, and its unfair incidence so far as it affects the workers of this State.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The hon. member's argument is entirely wrong. If you tax a man's wage at the source and compel him to put a stamp on that, that is his gross income, and he has to pay medical expenses and all other expenses from the amount he has left. That applies to the worker in the first part of the Bill. Now we are discussing the business man who makes a return. If we did not disallow these exemptions, he would be getting a greater exemption than the man who was taxed at the source of income. In this part of the Bill we are not saying, “You shall get these exemptions.” We are saying, “You shall not get these exemptions.” We are putting him on the same basis as the worker who pays by stamp.

We are saying here that the man who makes a return will get all the exemptions under the Income Tax Act except those enumerated in this clause; and the ones which we are deleting are the ones which would give him an advantage over the worker who pays by stamp. Furthermore, the exemptions which we have left in apply to business, and all are in regard to capital expenditure for the purpose of producing income. That is the only way in which we can maintain equality; and I submit that we are maintaining equality. If we adopted the suggestion of the hon. member, we would be inflicting an injustice on the worker who

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pays by stamp as against the man of business who pays by way of income tax.

Mr. MULLAN (*Flinders*): I cannot allow the Minister to get away with that explanation. Section 19 of the Income Tax Acts of 1924-29 provides for certain exemptions—(a) up to (z). Subclause (2) of this clause reads—

“Provided that in arriving at the taxable income for the purposes of this Act the following deductions shall not be allowed.”

That is to say, those that are not mentioned shall be allowed.

The SECRETARY FOR LABOUR AND INDUSTRY: Yes.

Mr. MULLAN: I object that those to which I have referred shall be allowed while the special ones referred to in paragraphs (a) to (r) in the Income Tax Act are not allowed to the worker.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The worker is not concerned in this at all. This clause applies to a man in business, who makes an income tax return. All the allowance he is to be made is capital expenditure used for the purpose of producing his income. If a man incurs expenditure in order to produce his income, it is allowed as an exemption under the income tax law and also under this taxation; but in other respects we place him on the same basis as the man who pays by stamp.

Mr. FOLEY (*Leichhardt*): I am not satisfied with the Minister's explanation. Deductions are allowed in connection with income tax which are also allowed under this taxation. Only the net income is assessed for income tax after certain deductions are made, and only net income is assessed for the purpose of raising the tax under this measure. I contend that is unfair when you compare the position of the business man with that of the average wage-earner who will contribute under this taxation. I have made up business books and know the items which are allowed to be deducted from the gross income of a business. The sales and purchases are made up in order to arrive at the gross income. Then you make certain deductions to arrive at the net income, upon which the Income Tax Department makes its assessment; and that amount is what the business men will be assessed upon under this measure. The average worker who receives a gross income of £4 a week is not allowed any deductions whatever.

The SECRETARY FOR LABOUR AND INDUSTRY: And we do not allow them to anybody else.

Mr. FOLEY: But you allow a business or firm some deductions.

The SECRETARY FOR LABOUR AND INDUSTRY: The worker has not got a capital outlay to earn his income.

Mr. FOLEY: It is the gross income that you are taxing. From the point of view of gross income only the Minister must admit that the worker is at a disadvantage. The man who gets his income from property is allowed quite a number of deductions—the Minister admits that. There is only a certain number laid down here that are not allowed. He is to be allowed some deductions, while, on the other hand, the worker is allowed no deductions whatever.

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Mr. KELSO (*Nundah*): The Minister is certainly correct in what he says. Hon. members opposite are mixing up gross income and net income in regard to this clause. The hon. member who has just sat down, and other hon. members opposite, have said that the worker is penalised. He gets £4 a week; and let us assume that he is in the lucky position of owning his home and has also another house and land from which he draws rent. (Opposition dissent.) It is admitted that he has a perfect right under this Bill to deduct the rates on his income-earning property. The principle enunciated is that under this clause any man who is in business or has money out earning interest, say, on house property has a right to deduct expenses incurred in making that income.

The hon. member who has just spoken says that all sorts of deductions are allowed to the man owning property, whereas none are allowed to the worker. Anybody who is running a business has a gross income, and his income for the purposes of this tax is what is left after he has paid the expenses incurred in earning that income. The whole of the deductions in the Income Tax Acts are allowable except those which are mentioned here; and, if the hon. member thinks about it, he will see that there is a clear line of demarcation, and that the only deductions which are allowable are those which are necessary to earn the income. A worker who is earning £4 a week has no expenses in earning that income, and he is taxed on his income.

Mr. KIRWAN: But he pays train fares and tram fares, for which he gets no deduction.

Mr. KELSO: The hon. member might say that medicine is a necessary expense, but that is not allowed; but, if he buys poison in order to destroy weeds on land used to produce income, that is allowed.

Mr. MULLAN: Is not a healthy body necessary to produce income?

Mr. KELSO: The hon. member might as well say that a healthy mind is necessary, and, therefore, in order to keep his mind clear the worker should go to the pictures two or three times a week. Would he like that to be allowed as a deduction? If the hon. member will keep the principle of the clause in mind, he will see that it is quite simple, and that it is also quite fair and equitable.

Mr. BRUCE (*Kennedy*): The Minister must admit that these provisions are intended to allow the deductions which are included in the Income Tax Acts with the exception of the £250 exemption. That exemption is taken away from the worker; but here all the deductions in the case of property under the Income Tax Act are provided for. If a man buys wire-netting to keep the rabbits from eating his grass, he gets a deduction; but, if another man buys food to feed his youngsters, he gets no deduction. This provision is made solely for the purpose of eliminating the exemption of £250 that the workers have had up to date, at the same time preserving all the deductions which property-owners have at present.

Mr. DASH (*Mundingburra*): The Minister has directed his attention to the income of the wage-earner, but this Bill applies also to other taxpayers, such as the small business

man and the farmer. The farmer who has an exemption under the Income Tax Acts and deductions will not have those deductions at all under this clause. The Minister is very particular to grant deductions to those whose businesses return big incomes. For instance, he mentioned the case of a commercial traveller on £8 a week and an allowance of £7 10s. a week for his keep while he is away from home.

The SECRETARY FOR LABOUR AND INDUSTRY: That is covered.

Mr. DASH: The hon. gentleman said there was a deduction for the commercial traveller.

The SECRETARY FOR LABOUR AND INDUSTRY: For expenses other than board.

Mr. DASH: Now the hon. gentleman is qualifying his statement. The employer will be called upon to affix the appropriate stamp in respect of the income received by the individual; but I should like to know how the value of board and lodgings while away from home will be assessed.

The SECRETARY FOR LABOUR AND INDUSTRY: Read lines 10 to 14 on page 3 of the Bill.

Mr. DASH: I have read them; but I am unable to see how the value of board and lodgings will be assessed.

The SECRETARY FOR LABOUR AND INDUSTRY: The Industrial Court has made awards providing for board and lodgings.

Mr. DASH: The value varies in different industries.

The SECRETARY FOR LABOUR AND INDUSTRY: That will be the case here.

Mr. DASH: The Bill will enable the Brisbane Newspaper Company, Limited, to deduct amounts paid for rates in respect of the "Courier" Building from the rents received from the tenants in that building. The company will be allowed to make that deduction from its gross income; but the worker will not be allowed to deduct the rates paid by him on property which provides a shelter for himself and his family.

The SECRETARY FOR LABOUR AND INDUSTRY: That is the existing income tax law.

Mr. DASH: The wealthy class is being adequately provided for, but not the worker.

Mr. KENNY (*Coal*): The Opposition have evidently lost sight of the fact that eventually the tax is one upon the individual. Hon. members opposite have argued that, as the worker is not allowed these deductions, they should not be allowed to those who derive their income from business. If hon. members opposite had any knowledge of business affairs, they would know that in the ordinary trading or profit and loss accounts certain charges are made in order to arrive at the profit or loss, but it does not follow that those charges will be allowed as deductions for income tax purposes. Quite a number of items of expense incurred by businessmen are not allowed as deductions by the Income Tax Department, except in the case of a sale, when certain capital items are allowed. Eventually, whether it be the case of a big business or a small business, the tax amounts to a tax upon the income of the individual. He is no more entitled to certain deductions than the worker whether the income is derived from a business or not. He must incur living expenses, but these expenses are not allowed as a deduction for

income tax purposes. He cannot claim as a deduction for income tax purposes money expended in the payment of rates in respect of the land upon which his residence is situated. Therefore, the business man or the company paying rates and other expenses in order to create income is on the same basis, when you get down to the net income, as the gross income of the individual employee. That is the point that the Opposition lose sight of. We are getting down to the basis that it is an individual income, whether it is that of an employee or a company. The only deductions allowable are genuine deductions whereby individuals or companies create their income. If the Opposition were to look at the matter from the point of view of an individual income, they would see no objection to the clause.

Question—"That clause 19, as amended, stand part of the Bill"—put; and the Committee divided:—

AYES, 35.

Mr. Atherton	Mr. Kenny
" Barnes, G. P.	" Kerr
" Barnes, W. H.	Dr. Kerwin
" Blackley	Mr. King
" Boyd	Mrs. Longman
" Brand	Mr. Macgroarty
" Butler	" Maher
" Carter	" Maxwell
" Clayton	" Morgan
" Costello	" Nimmo
" Deacon	" Russell, H. M.
" Duffy	" Russell, W. A.
" Edwards	" Sizer
" Fry	" Swayne
" Grimstone	" Tedman
" Hill	" Walker, J. E.
" Jamieson	" Wienholt
" Kelso	

Tellers: Mr. Clayton and Mr. Nimmo.

NOES, 23.

Mr. Barber	Mr. Jones, A.
" Bow	" Jones, A. J.
" Brassington	" Kirwan
" Bruce	" Mullan
" Bulcock	" O'Keefe
" Conroy	" Pease
" Dash	" Smith
" Dunlop	" Stopford
" Foley	" Wellington
" Hanlon	" Wilson
" Hanson	" Winstanley
" Hynes	

Tellers: Mr. Brassington and Mr. O'Keefe.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
" Tozer	" Bedford
" Plunkett	" Cooper
" Moore	" Pollock

Resolved in the affirmative.

[8.30 p.m.]

Clause 20—"Companies"—agreed to.

Clause 21—"Rent and interest"—agreed to.

Clause 22—"Fire, etc., insurance companies"—agreed to.

Clause 23—"Notice of assessment"—agreed to.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 13, after line 40, insert the following new clause:—

'Notwithstanding anything in this Act to the contrary, where income (unemployment relief) tax has been charged, levied, collected, and paid pursuant to the provisions of Part IV.

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(A) of this Act, any such assessment of such tax under such Part shall be and be deemed to be a tentative assessment; and in any case where it is proved by the taxpayer to the satisfaction of the Commissioner that the taxable income on which such assessment is based (being the taxable income of the person concerned for the income year ended on the thirtieth day of June, one thousand nine hundred and thirty, or such other period accepted by the Commissioner) is greater than the taxable income actually derived for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) an adjustment shall be made in respect of such assessment accordingly."

In order that we may obtain the necessary revenue within a reasonable time, it will be essential to assess the amount of tax payable in respect of income from any source other than personal exertion on the income tax returns which will be received very shortly. That, of course, will be in respect of income earned last year; and, as that may be greater than that which will be earned this year, with a consequent difference in the tax payable, it is proposed to make an adjustment when the returns for next year are received. In that way a person who has been overcharged will be credited with the amount of the surcharge. That is the only method which will permit of the collection of the tax without delay in the cases I have mentioned.

New clause agreed to.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"After the new clause just agreed to, insert the following new clause:—

"When any person has derived salary, wages, or allowances from employment, being income from employment as an employee up to and including the thirty-first day of July, 1930, and on and after the first day of August, 1930, enters into partnership with his employer or with any other person or persons, such first-mentioned person shall, notwithstanding anything to the contrary contained, furnish a return to the Commissioner setting forth his gross income (being income from personal exertion and income from the produce of property and income from employment) for the income year ended on the thirtieth day of June, 1930; and such person shall be assessed on the taxable income as prescribed in section 19 of this Act, but without any deduction in respect of income from employment.

"Moreover, if it is proved to the satisfaction of the Commissioner that any such person has made any overpayment of tax, the provisions of section 24 of this Act shall, *mutatis mutandis*, apply and extend accordingly."

Supposing a person worked as an employee up to 31st July of this year, and then on 1st August, when this tax becomes payable, he enters into a business partnership, he will then be in this position: As an employee he cannot be taxed by stamp, and, on the other

hand, we cannot get an income tax return from him because he had no taxable income for the previous year on which he can be assessed. To meet that case—which is hardly likely to arise, but which may arise—we propose to treat his last year's income from employment as a basis for the tax, and at the end of the year, when he makes a return in connection with his business partnership, an adjustment will be made. That is the object of the amendment. If the new clause is not agreed to, we shall be unable to collect any tax from him.

New clause agreed to.

Clause 24—"Income from employment in relation to officers of the Commonwealth— Levy and collection of tax"—agreed to.

Clause 25—"Miscellaneous"—

Mrs. LONGMAN (*Bulimba*): I beg to move the following amendment:—

"On page 14, after line 29, insert the following new paragraph:—

(c) Such portion of the said fund as the Minister may in his discretion determine to be applied in and for the relief of unemployment in respect of female workers, and/or in aid of the distress among female workers; and in regard to the administration of this provision a special board may be established."

As has been said many times by the Minister and other hon. members, it has been a very difficult matter to arrange employment for women under the relief scheme, for obvious reasons which everyone understands. We do not wish to have the women left out of this altogether; and, after great consideration of this question, the Minister and all the members of the Government Party have been seized with the importance of this matter.

Mr. HYNES: After we drew your attention to it.

Mrs. LONGMAN: There is no need for hon. members opposite to draw our attention to the fact; we have always been seized of the importance of this matter.

GOVERNMENT MEMBERS: Hear, hear!

Mrs. LONGMAN: Hon. members opposite have been telling me of my duty in this respect. I would like to assure Opposition members that there is no need to worry about it. I am not likely to forget the interests and needs of the women of Queensland.

GOVERNMENT MEMBERS: Hear, hear!

Mrs. LONGMAN: The party to which I have the honour to belong have not forgotten them either.

Mr. HYNES: They forgot them in the original draft of the Bill.

An OPPOSITION MEMBER: It looks like a deathbed repentance.

Mrs. LONGMAN: It is only because of the difficulty of providing employment for women under this relief scheme that they have not already been employed under it. I feel that, in the absence of suitable work, we should provide for a certain amount of assistance to be given to women under it. It has been said over and over again by Opposition members that women should get what they put into the scheme. We do not forget that many wives and mothers have

already benefited by the scheme; and I know that single women without dependants are quite willing to share in the general taxation under this scheme.

Mr. BRUCE (*Kennedy*): Personally I would sooner have seen the womenfolk exempted from taxation under this particular clause. The difficulty of giving employment to the womenfolk has been admitted—and, in fact, the amendment itself admits it, inasmuch as it contains these words: "and/or in aid of the distress among female workers." There is a difficulty in employing female workers, and I think the best way out of the difficulty would have been to exempt women from taxation.

OPPOSITION MEMBERS: Hear, hear!

Mr. BRUCE: As the Minister was apparently not prepared to do that, I think the amendment in its present form is an improvement on the original draft of the Bill. I would like the mover of the amendment to give some idea of what she means with regard to the establishment of a "special board," because I think it would be much wiser to have the whole of this measure controlled by the Minister. The establishment of a special board is rather a dangerous procedure.

The SECRETARY FOR LABOUR AND INDUSTRY: This special board will be under the control of the Minister.

Mrs. LONGMAN: It "may" be established—not "must."

The SECRETARY FOR LABOUR AND INDUSTRY: There might be a necessity to appoint some body purely under the control of the Minister but which could make representation to him.

Mr. BRUCE: I do not see why the machinery at present in existence or provided for in the Bill already could not deal with this matter as with other matters. However, seeing that the Government are not prepared to exempt women from taxation, I think the amendment is an improvement on the Bill.

Mr. BRASSINGTON (*Balonne*): In my opinion, this amendment amounts to very little. The other night, when I drew the attention of the Minister to the fact that the Bill provided for no relief work for women, he claimed that full provision would be made for it. I do not wish to labour the subject, but I ask the Minister to state definitely and clearly what are the Government's intentions. It is little use bringing forward a clause like this, which really means nothing, and is merely a pious hope. The Minister is usually bombastic, and, when introducing the resolutions in Committee of Ways and Means and in subsequent speeches, he gave the impression that he had a clear and definite scheme for the relief of unemployment; and, in fairness to women, I want to know what the intentions of the Government are.

Mr. W. A. RUSSELL (*Dalby*): I have much pleasure in supporting the amendment. At 30th June last there were in Queensland 1,179 unemployed females, and, seeing that women are to be taxed to provide part of the fund under this Bill, it is only right that some provision should be made to give some measure of relief to the female worker. Nearly 60,000 female workers are going to be taxed under the Bill.

Mr. KIRWAN: I think you can add another 30,000 to that.

Mr. W. A. RUSSELL: My figures are based on the 1921 census, with an allowance made for increase in population since. On the same basis 217,000 men will contribute towards the fund that is to be established. Those are the nearest figures I could get, and the figures for females include women working in offices, medical and nursing services, in the dairy industry, and in factories. I approve of the special board proposed by the amendment for the reason that it is most difficult to arrange relief work for women, because there are so few avenues which can be exploited. Living in the country as I do, I have seen how difficult it is to find employment for females, and, seeing that so many women are out of work under conditions which now exist which have been brought about—

An HONOURABLE MEMBER: By bad government.

Mr. W. A. RUSSELL: Not by bad government, as the hon. member knows, but by the aftermath of the war and other causes. I have very much pleasure in supporting the amendment.

Mr. DUNLOP (*Rockhampton*): I listened with a great deal of interest to the remarks of the hon. member for Bulimba in connection with this matter and, as an independent and an impartial member of this Assembly, I must state emphatically that I regret very much that more consideration is not paid to suggestions emanating from the Opposition. I have stated on previous occasions, and I repeat that rarely are reasonable suggestions from the Opposition accepted by the Government. Is it the intention of the hon. member for Bulimba to claim all the credit for this amendment? The hon. member for Balonne and the hon. member for Mount Morgan have in no unmistakable terms appealed most strenuously for the consideration of the female workers in this State. As mayor of the city of Rockhampton, I had considerable experience of the desperate lot of many of the female workers of Queensland. Not one Minister and not one member of the Government Party had any inclination whatever to provide for the women workers under this measure; but the condemnation of their attitude by hon. members opposite impressed upon the Government the power of the vote of the female section of the community. I am very pleased indeed to know that the womenfolk can wield that political power; and I am glad to know that they are coming into their own more and more each day. The female sex are quite able to take care of themselves, and do not require any "soft soap" from the male section of the community. The womenfolk of Queensland have the Opposition to thank for any benefits that they may derive from this measure; and it is well that they should remember that on another occasion, I have no objection to the creation of a special board to control the fund set aside for women workers, because I am firmly of the opinion that women qualified for a position upon hospitals boards should be allowed to assume administrative responsibility in respect of these activities.

I give credit to the hon. member for Bulimba for moving this amendment, but only after its need had been persistently advocated by the Opposition; and I want the electors of Queensland—particularly the women—to know that credit in this matter is

Mr. Dunlop.]

due to the Opposition. (Government dissent.)

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I am pleased to be able to accept the amendment; and I only regret the display of envy and jealousy by the hon. member for Rockhampton because the hon. member for Bulimba moved it. It was quite competent for him or any other hon. member to move the amendment.

Mr. PEASE: No, it was not. (Opposition interjections.)

The SECRETARY FOR LABOUR AND INDUSTRY: I am quite surprised at the reception which this amendment has received.

Mr. HYNES: You got the "good oil" about the amendment that was coming from the Opposition.

The SECRETARY FOR LABOUR AND INDUSTRY: If one reads the Acts Shortening Act, he will find that "he" means "she," and that the Minister had the power to apply a portion of the fund for the relief of unemployment in respect of female workers. There is no problem so enormous or so difficult as that of the unemployed female worker. No one can say at the moment exactly what to do in the matter. Much consideration has been given to the question. The Government intend to view this phase of the problem from all angles, and to invite the assistance of all sections of the community interested in the problem, if a board is established, so that every avenue can be explored to solve the problem. It is most difficult to say exactly how such a scheme could operate. I frankly admit that I cannot see daylight so far as the female side of the question is concerned. If every hon. member would admit that it is a problem, then a special board could be appointed to make inquiries.

Mr. HYNES: What is the amount that you expect the female workers to contribute to this fund?

The SECRETARY FOR LABOUR AND INDUSTRY: That is difficult to say. Suffice it to say that it is a huge problem; and, having taken this step, we can now only appoint a board to make special investigations with a view to meeting the situation.

Mr. STOPFORD: Will you suspend the tax on women until you do make those investigations?

The SECRETARY FOR LABOUR AND INDUSTRY: Some assistance by way of an allowance might justifiably be considered for unemployed female workers in certain cases. It might be possible to find an avenue whereby some employment might be given; and, so far as this difficult part of the problem is concerned, the Government will do all that is humanly possible to try to meet the situation. The appointments to the board will be made irrespective of party or creed, in order to ensure its success.

Mr. HANLON (*Ithaca*): I am sorry that the Minister and other hon. members opposite did not enlighten us yesterday as to their concern for the women workers, who were evidently going to secure no benefits under this Bill. It would have saved us a considerable amount of worry, and it would also have saved the Opposition the job of

making a considerable number of speeches yesterday. However, I am very pleased to see that the work of the Opposition yesterday has resulted in this amendment coming forward.

The amendment is not all that I would have liked, because it could be made more comprehensive in order to confer actual benefits on the people concerned. Whatever sum is contributed to this fund by women workers in Queensland should be earmarked for the benefit of the women who are to-day suffering through unemployment or suffering distress as the result of having no person to support them. The number of [9 p.m.] women in want in Queensland to-day is appalling, and week by week in Brisbane alone the number of women in that plight is steadily growing. As a matter of fact, over 1,100 women are registered for work in Brisbane alone. Those people are entitled to get the benefit of every shilling contributed to the fund by women workers in this State. The amendment, which provides for the allocation of "such portion of the said fund as the Minister may in his discretion determine," is too indefinite. The Minister may determine that £5 is sufficient, or he may determine that an amount is sufficient to pay a board to explore avenues of employment; but exploring avenues will not provide work for those people who require relief. I should have liked the Minister to go the "whole hog" by adopting the amendment which we had framed to move from this side of the Chamber. I had intended to move an amendment couched in these words—

"It shall be the duty of the Minister to make special effort with a view to finding employment for unemployed female workers.

"Moreover, it is hereby declared that the income (unemployment relief) tax paid under this Act by female taxpayers shall be paid into a special fund, and such fund shall be utilised (so far as the same may be required) in and for the special purpose of creating employment for unemployed female workers and/or for the relieving of distress amongst unemployed female workers.

"And it shall be lawful for the Minister to utilise any portion of such special fund hereinbefore referred to whereby such portion may be diverted in aid of any approved charitable organisation and paid to such organisation constituted for the relief of distress amongst unemployed female workers."

There are to-day a great number of females in this city in distress who are receiving assistance from churches and charitable societies, which have been endeavouring, as far as they can, to cope with that distress. Every hon. member will admit that the plight of a distressed female is much worse than that of a man. If a man is out of work and homeless, he can sleep in a park or go on a long tramp; he can beg, or he can even steal for that matter in order to provide himself with food; but the plight of a woman similarly situated is much more to be deplored. She is not in a position to do the things that a man can do when he is in want of food. The woman may go on the streets, as several have done in Brisbane, and there is then very little chance of her regaining her normal position in society.

[Mr. Dunlop.

As a Parliament we should endeavour by every means in our power to assist, even though there be only one woman reduced to these circumstances. While the hon. gentleman is making attempts to find means of employing women—I admit the difficulty facing the Government of providing suitable work for unemployed females—we are appointing boards and making inquiries—people are still in need of help; and the Government should in some way make provision to assist those societies which are doing so much to assist females who are in need of assistance to-day. I hope the Minister will agree to accept some further additions to the amendment: but, even as it is, it is an improvement on the way the Bill was drafted.

Mr. FRY (*Kurilpa*): It is rather amusing to me to see a lot of men trying to deprive a lady member of the credit of an amendment of this description. I am inclined to think that it is nothing but words, words, words. Hon. members opposite say we should give credit where credit is due. Hon. members who have been sitting in this Parliament for many years know that, if they had an amendment to move, it was their duty to place it before the Committee and have it circulated. If they did not do so, then they must hold their peace now, and the credit must go to the hon. member for Bulimba.

The hon. member for Ithaca now comes forward and says he had intended to move an amendment at this stage. It is rather late in the day to convince any reasonable man that the hon. member had this amendment in view previously. But assuming that he did have it in view, what does it matter? The lady member has brought the amendment forward, and we are now discussing her amendment. I, myself, have discussed this matter very considerably.

Mr. DASH: You want to take credit now.

Mr. FRY: I do not want to take credit, but I think hon. members supporting the Government have a greater right to take the credit because they first knew what the Bill contained. In many cases the women-folk are the sole support of their families. Some of them are widows, and some have lost their fathers; and upon these women devolves the duty of earning the money necessary to maintain the home. Prior to the wording of this amendment the Government had given consideration to something of this sort. I was waiting to hear hon. members opposite bring forward some tangible scheme for providing work for the women-folk, but up to the present they have not put forward one suggestion whereby women can be provided with work.

If we search the speeches of hon. members opposite from the time the Bill was introduced, we find that no proposal of any description has been put forward by which employment could be given to any woman worker. All credit is due to the hon. member for Bulimba for moving this amendment. If we can get some scheme to provide work for women, by all means let us have it. If a board of women with experience of home life can be established to formulate schemes to help our women-folk, let us welcome the proposal. We should welcome men or women who can bring forward a feasible scheme for the benefit of women workers.

I was pleased to hear the Minister say that he will accept any desirable scheme which will give effect to the intention of this

Bill to provide assistance for those who are unemployed. I know of a pathetic case where the home was being supported by a single daughter, who was thrown out of work, and the home is now in a difficult position. These people were buying a house on the time-payment system, and the interest payments are equivalent to 8s. per week, and municipal rates amount to about 7s. per week. How is she going to earn the money to pay the rates and the interest on the mortgage over the home? There must be some provision made for cases such as these—and no doubt there are many of them. The Government should go further, and, if this Assembly cannot bring forward a scheme to provide employment for people such as this, they should give them a grant of money to help them out of their difficulty. Do not let our sympathy end with words, but let us take action in this direction. I do not think there is one hon. member who would hesitate to come forward and assist in this way. It is not a question of party politics: it is something in regard to which we should sink politics, rise above party considerations, and vie with each other in assisting to alleviate the distress of these unfortunate people. It is no use my friends on the Opposition benches talking in the way they have done in connection with this matter. It is far better to have men working on a decreased income rather than to have them unemployed in this period of economic and commodity crises. I know from experience that many men and women are anxious to secure employment and earn something so that they need not take rations. They have an objection to accepting rations; but, unfortunately, they have no alternative while they are out of work. If they earn something, they can economise and get on much better without rations, and thus remove what they consider the indignity of having to go and ask for State relief.

I give the amendment my wholehearted support. I am glad the hon. member for Bulimba has brought it forward; and, if it can be shown that it can be improved, I shall support such a move; but up to the present—although this is the place where laws are made and where the wisdom of the country is supposed to be concentrated—out of seventy-one male members not one has brought forward a scheme for the employment of women. That is the subject on which we must concentrate, and I would like to see members of the Labour Party, members of our own party, and the Independent members explore every avenue to find employment suitable for women at a wage which will enable them to pay their way, pending the return of more prosperous times and the restoration of the full standard basic wage.

Mr. KENNY (*Cook*): I am very surprised to hear the discussion and to see hon. members trying to deprive the hon. member for Bulimba of the credit for this amendment. Anybody who has followed the hon. member's speeches and her actions in this House will admit that she has always been an advocate for the women of this State; and, if the hon. member for Rockhampton and hon. members on the Opposition benches wish to claim credit for the amendment, why do they not simply vote in its favour? I do not see any necessity for the acceptance of the amendment of the hon. member for Ithaca, since that of the hon. member for Bulimba provides all that is necessary. Everybody who understands the position realises the

Mr. Kenny.]

difficulty of finding relief work for women. Would the hon. member for Ithaca advocate a scheme like that which was adopted in war time on the other side of the world, where women were put on as farm labourers? Would he dress them in suitable garments so that they could dig drains and make foot-paths? Realising the difficult position with which we are faced, do not hon. members see the necessity for an amendment of this kind so that, if necessary, we can make a money payment to these unfortunate people? The amendment of the hon. member for Ithaca provides that the money paid by women shall be put into a separate fund.

Mr. HANLON: Is that not fair?

Mr. KENNY: No, because the unfortunate women in this State may require more money for their relief than is being paid into the fund by their sex. Should we not be in a position to take some of the money contributed by the male section of the community and utilise it to relieve the distress amongst unemployed women, if necessary?

I do not wish the women workers of this State to be humiliated by being called upon to perform work that is not in accordance with the traditions of humanity. If we cannot provide them with work in harmony with their surroundings, then we must make some provision for a money payment to them. I cannot see that the amendment foreshadowed by the hon. member for Ithaca provides for anything that is not covered by the amendment moved by the hon. member for Bulimba.

Mr. HYNES (*Townsville*): It is gratifying to know that the arguments adduced by hon. members on this side have been instrumental in inducing the Government, even at this late hour, to make some provision that may be of benefit to the women workers whom they propose to tax. There is no gainsaying the fact that it did not enter the mind of the Government to make any provision whatever in the direction of providing work under this scheme for the unemployed women workers of the community. It is rather striking that, when speaking last night, the hon. member for Bulimba gave no indication of her intention to move this amendment; but in her grandiloquent way she said that the women workers would be quite prepared to contribute their mite towards this fund in order that work might be found for the male workers of the community.

Mrs. LONGMAN: I did not say that.

Mr. HYNES: That is what I understood the hon. member to say. At any rate, she gave no intimation that she would move this amendment.

Mr. MAXWELL: Do you not agree with the amendment?

Mr. HYNES: I do not think the amendment provides all that is desired. I have contended from the outset that the female workers and the youths of the State should be exempt from this proposed tax. There is no doubt that it would be difficult to launch a scheme that would provide employment for the unemployed female workers; and in those circumstances it would have been better had we adopted the New Zealand scheme, where the matter was evidently given more thought and consideration than has been the case in Queensland. In that Dominion the women workers are exempt from the operations of the scheme.

[Mr. Kenny.

It has been stated that a portion of this fund will be earmarked for the purpose of securing employment for females; but I do not think there is much opportunity in that direction. I suggest that some assistance might be extended per medium of the legislative machinery provided by the Unemployed Workers Insurance Act. I know that quite a number of female workers have exhausted their rights under that scheme, and now, as a consequence, find themselves destitute and with no possible chance of obtaining assistance. I would suggest to the Minister that he should permit the female workers who have exhausted their rights under that scheme to obtain further assistance from the Unemployed Insurance Fund until work can be found for them.

I do not wish to labour the question beyond saying that I quite agree with the hon. member for Rockhampton. Any disinterested person, after listening to the debate on this Bill, must appreciate the fact that it was not the intention of the Government to make any provision for the women workers of the State under this scheme, although they were determined to tax them. It was such a glaring injustice and such a glaring anomaly that the Government saw the wisdom of accepting the advice tendered from this side of the Committee.

The SECRETARY FOR PUBLIC INSTRUCTION: Read the Acts Shortening Act, and you will get some information.

Mr. DASH: Why are we discussing this amendment if that is so?

Mr. W. FORGAN SMITH (*Mackay*): I intend to support the amendment moved by the hon. member for Bulimba. It is a matter for congratulation that the Government have seen fit to accept the principle contained in this amendment. It makes up for a deficiency which previously characterised the Bill. The Minister and the hon. member for Bulimba have evidently been impressed by speeches made on this side of the Chamber. So recently as yesterday the Minister pointed out that he could see no way whereby women could be dealt with in a Bill of this kind. The hon. member for Bulimba, in her second reading speech, said something to the same effect. This amendment deals to some extent with the position, and it is pleasing to know that a Government member has been prepared to recognise that women are entitled to this modicum of justice. It matters not in the least who shall obtain credit for the amendment. It is not much to congratulate ourselves upon that such a Bill should be even remotely necessary in the community. I take the view that, if the Government were carrying on a proper policy in this State, the necessity for providing this form of relief for women would not be required. I realise that it is a difficult problem to provide employment for women under the fund. In the preparation of the amendment moved by the hon. member for Ithaca, that phase was taken into consideration. The Minister saw that amendment, which was prepared this morning, about 12 noon.

The SECRETARY FOR LABOUR AND INDUSTRY: You are wrong there.

Mr. W. FORGAN SMITH: The Minister knows that I have prepared more Bills than he has; and I know that it is the practice of the parliamentary draftsman to keep the Minister in charge of the Bill acquainted with any amendments that it is proposed to move, and which he has helped to prepare. The

amendment was sent to the parliamentary draftsman at 11.30 a.m. to-day.

The SECRETARY FOR LABOUR AND INDUSTRY: You are quite wrong.

Mr. W. FORGAN SMITH: It may be only a coincidence, but the amendment moved by the hon. member for Bulimba is the same in principle as the amendment prepared by the hon. member for Ithaca. I am not desirous of taking any credit away from anybody. While the hon. members for Kurilpa and Cook were speaking, they reminded me of the lines of Omar Khayyam—

“ Ah! take the Cash, and let the Credit go,
Nor heed the rumble of a distant drum.”

The “rumble of the distant drum” was particularly apropos of their speeches. The amendment is one which recognises that there are female unemployed workers in the community; and, while it is true that the most tragic spectacle that is presented to the moralist in modern society is the worker who is unemployed, yet is willing and unable to obtain work, if there are degrees of poignancy in regard to that social tragedy, the most poignant spectacle is that of unemployed female workers having no relief funds to assist them in any way and unable to obtain employment or earn a living.

Personally, I do not think it is possible under this scheme to find employment to any large extent for women. The proper thing to do is along the lines suggested by the hon. member for Townsville. Many women workers have drawn to the full [3.30 p.m.] the sustenance payable under the Unemployed Workers Insurance Act; and the position has become more acute by reason of the fact that the Minister has already amended the schedule to that Act, limiting the amount of sustenance payable. Inasmuch as women workers are taxed under this scheme and will provide a proportion of the revenue, it is a fair and reasonable proposition that women who are unemployed and unable to earn the means of livelihood shall be given sustenance from this fund. The proposed board should be one that will deal sympathetically with this position.

The suggestion in the proposed amendment of the hon. member for Ithaca was that it should be lawful for the Minister to utilize any portion of the fund whereby it would be diverted in aid of any approved charitable organisation and paid to such organisation as is constituted for the relief of distress amongst unemployed female workers. The reason for that was the recognition of the undeniability of women approaching the Home Department or a police station to ask for relief rations in the ordinary way. Whatever form is adopted, a tactful, sympathetic board should be established; and where employment cannot be found, then means should be taken to give sustenance in a manner that will not be humiliating to the individual. The amendment is one that should commend itself to all sections of the community; and it is pleasing that the Government even at this late hour have seen fit to embody such a principle in the Bill. It is a matter for regret, however, that we are in the position that a measure of this kind is necessary.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I have just now for the first time seen the proposed amendment of the hon. member

for Ithaca. The hon. member's amendment proposes to dissect the fund. That, however, is impracticable by reason of the fact that to do so would necessitate two sets of accountancy records in respect of each section. Further, if a portion of the fund were allocated for a specific purpose and it was found later that it was not required, a difficulty would be created. Again, although I admire the good work that has been done and is being done by charitable organisations, it will be an advantage to keep this fund separate from any work that may be done by those organisations. Recent information from Victoria is to the effect that in the five weeks during which a similar scheme has been in operation in that State an amount equivalent to £218,000 per annum has been paid for sustenance in that way, and, as that is absorbing the whole of the fund, it will be impossible to keep the scheme going on those lines.

Through sympathetic administration we shall accomplish as much as possible on the lines suggested by the hon. member. I suggest that, as the amendment has been well debated and as the time is getting on, we should now allow it to go through. It meets with the approbation of both sides, and, when we meet next year, I can assure hon. members that there will be no ground for complaint in regard to sympathetic administration so far as female workers are concerned.

Mr. DUNLOP (*Rockhampton*): Mr. Roberts—

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move—

“That the question be now put.”

Mr. DUNLOP: Thank you.

Question—“That the question be now put” (*Mr. Sizer's motion*)—put; and the Committee divided:—

AYES, 32.

Mr. Atherton	Mr. Kerr
„ Barnes, G. P.	Dr. Kerwin
„ Barnes, W. H.	Mr. King
„ Blackley	Mrs. Longman
„ Boyd	Mr. Macgroarty
„ Carter	„ Maher
„ Costello	„ Maxwell
„ Deacon	„ Morgan
„ Duffy	„ Nimmo
„ Edwards	„ Russell, H. M.
„ Fry	„ Russell, W. A.
„ Grimstone	„ Sizer
„ Hill	„ Swayne
„ Jamieson	„ Tedman
„ Kelso	„ Walker, J. E.
„ Kenny	„ Wienholt

Tellers: Mr. Grimstone and Mrs. Longman.

NOES, 23.

Mr. Barber	Mr. Jones, A.
„ Bow	„ Jones, A. J.
„ Brassington	„ Kirwan
„ Bruce	„ Mullan
„ Bulcock	„ O'Keefe
„ Conroy	„ Pease
„ Dash	„ Smith
„ Dunlop	„ Stopford
„ Foley	„ Wellington
„ Hanlon	„ Wilson
„ Hanson	„ Winstanley
„ Hynes	

Tellers: Mr. Conroy and Mr. Hanson.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
„ Tozer	„ Bedford
„ Plunkett	„ Cooper
„ Moore	„ Pollock

Resolved in the affirmative.

Amendment (*Mrs. Longman*) agreed to.

Hon. H. E. Sizer.]

Mr. STOPFORD (*Mount Morgan*): I desire to move an addendum to the amendment of the hon. member for Bulimba, which has just been agreed to, or, in the event of not being in order in doing that, I beg to move—

“After the words last inserted, insert the words—

‘Provided that in case of any delay in the appointment of the said board, or in regard to any determination thereof, any application from any female worker in respect of monetary aid shall be deemed to take effect from the date of the application, and any allowance shall be payable from such date.’”

The amendment which has just been carried means that the Minister “may” do this and “may” do that—a board may be appointed at some future date. It is not mandatory that he shall appoint the board, and there is no relief for the unfortunate female worker who is contributing to the fund.

The SECRETARY FOR LABOUR AND INDUSTRY: Immediately the measure becomes law contributions start and a special board may be established.

Mr. STOPFORD: I have had experience of the Minister in connection with the Industrial Court, where the judge told us that the hon. gentleman had landed half the public servants of the State in a mess because he did not know the Bill he introduced on a previous occasion; so that all the free advice of the Minister is not of much use to me. I am standing here to-night for the hundreds of unfortunate women hon. members opposite never thought of until I made the hon. member for Bulimba rise in her place to-day. She spoke the other night on the second reading, and never made a reference to the matter. She apologised for the Minister's impotent position, and said that, while the Minister was going to collect money from them, he never did anything for them. Now a visionary amendment has been moved and agreed to, which may or may not mean anything. We had no intention of defeating the amendment; we only wanted to broaden it. What we wanted was to stop the contributions from women until we had a concrete scheme for finding work for them.

How you can find relief work for women I do not know. As I said this afternoon, I hoped that some means would be found to fund their contributions for their own benefit. The amendment we have carried says that the Minister “may” take any portion of it for that purpose. The amendment should have read that he “shall” take all of it.

Mr. KENNY: Your leader approved of it.

Mr. STOPFORD: Because it was better than nothing.

Mr. KENNY: He may take more.

Mr. STOPFORD: That is pure bathos. The hon. member did know there was a woman in the Bill until the amendment was circulated. He is rather young. The amendment means that a portion of the fund may be taken for the benefit of the women. It leaves them to the tender mercies of a Government who never knew they existed except as a taxable body until this stage of the Bill. When I drew the attention of the

hon. member for Bulimba to the fact that she was the only lady member, she had a hurried conversation with the Minister, and, as a result, knowing what this side was going to do, they brought in an amendment. The Minister may wave his arms and say, “You know the difficulties. How can you deal with the female unemployed population? You cannot put them on the land to flog trees or ringbark the squatters' holdings.” But you can at least protect them by saying that the pence you collect from them will be funded for their benefit, and not merely as the Minister may think fit. God help the women if a Government who are so bankrupt that they are going to pinch a penny from the paper boy who makes 3s. 4d. are going to determine what portion of the fund shall be devoted to their assistance! My amendment provides that the woman worker who makes an application for assistance and whose application, through lack of information on the part of the Minister or the board—who, no doubt, will be advised by Mr. McGill, at £800 or £1,600—is awaiting determination, shall at once establish a credit in her favour, and the amount she gets shall be payable from the date of her application.

Mr. KENNY: Are you going to have a division over there?

Mr. STOPFORD: The hon. member only comes into the ring when the ringmaster cracks the whip.

Mr. KENNY: It will take a good man to crack it on me.

Mr. STOPFORD: The hon. member is a good one, too.

The CHAIRMAN: Order!

Mr. STOPFORD: I thank you, Mr. Roberts. I hope you will protect me from the hon. member. I move the amendment for the reason that I want the female workers to share with the male workers, and, while this special board is wandering round looking for a solution of the difficulty of the female workers, their interests will be protected, and any benefit will be retrospective.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): Immediately the Bill becomes law and the fund is created, everything will be carried out administratively, so that there is no necessity for the amendment.

Mr. DUNLOP (*Rockhampton*): The amendment moved by the hon. member for Mount Morgan can at least do no harm. I would be satisfied if the Minister could convince me that this provision is made in any other part of the Bill, or if he would be prepared to substitute the word “shall” for the word “may.”

The SECRETARY FOR LABOUR AND INDUSTRY: There will be ample power in the Bill.

Mr. DUNLOP: Now is the time to move the necessary amendments.

The SECRETARY FOR LABOUR AND INDUSTRY: The amendment is not necessary.

Mr. DUNLOP: If we took our time, and calmly and deliberately considered all amendments instead of being intent upon getting into recess before Christmas, we would not find it necessary to introduce so many amending Bills. I quite agree with the Minister that the measure is an urgent one;

[*Mr. Stopford.*]

but we can sit until morning, if necessary, to get the business through.

The SECRETARY FOR LABOUR AND INDUSTRY: We shall have to finish to-night.

Mr. DUNLOP: I hope it will not be necessary to apply the "gag." Members of Parliament are not paid to work only until Christmas. They can go on until next April. Three months is sufficient time to allow Ministers to frame their Estimates. The hon. member for Mount Morgan has played a very important and a very correct part in his defence of the women of this State; and I am proud to think that he rose and so ably bore out my arguments. What he said was absolutely correct. I am quite prepared to extend to the hon. member for Bulimba all the credit to which she is entitled. The hon. member for Bulimba requires neither protection nor "sob stuff." The Minister will not do any harm to the Bill if he accepts the amendment. He will simply let the female workers see that they are protected.

The SECRETARY FOR LABOUR AND INDUSTRY: They are protected now.

Mr. DUNLOP: The attitude of the Minister on this amendment is similar to his attitude on clause 14. The Opposition argued to delete that clause, but found the Minister persistently stubborn.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I move—

"That the question be now put."

Question—"That the question be now put" (*Mr. Sizer's motion*)—put; and the Committee divided:—

AYES, 32.

Mr. Atherton	Mr. Kerr
" Barnes, G. P.	Dr. Kerwin
" Barnes, W. H.	Mr. King
" Blackley	Mrs. Longman
" Boyd	Mr. Macgroarty
" Carter	" Maher
" Costello	" Maxwell
" Deacon	" Morgan
" Duffy	" Nimmo
" Edwards	" Russell, H. M.
" Fry	" Russell, W. A.
" Grimstone	" Sizer
" Hill	" Swayne
" Jamieson	" Tedman
" Kelso	" Walker, J. E.
" Kenny	" Wienholt

Tellers: Mr. Hill and Mr. Jamieson.

NOES, 21.

Mr. Barber	Mr. Hynes
" Bow	" Jones, A.
" Brassington	" Jones, A. J.
" Bruce	" Kirwan
" Bulcock	" Mullan
" Conroy	" O'Keefe
" Dash	" Pease
" Dunlop	" Smith
" Foley	" Stopford
" Hanlon	" Winstanley

Tellers: Mr. Bow and Mr. Foley.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
" Tozer	" Bedford
" Plunkett	" Cooper
" Moore	" Pollock

Resolved in the affirmative.

[10 p.m.]

Question—"That the words proposed to be inserted in clause 25 (*Mr. Stopford's amendment*) be so inserted"—put; and the Committee divided:—

AYES, 22.

Mr. Barber	Mr. Hynes
" Bow	" Jones, A.
" Brassington	" Jones, A. J.
" Bruce	" Kirwan
" Bulcock	" Mullan
" Conroy	" O'Keefe
" Dash	" Pease
" Dunlop	" Smith
" Foley	" Stopford
" Hanlon	" Wilson
" Hanson	" Winstanley

Tellers: Mr. Dunlop and Mr. Hynes.

NOES, 32.

Mr. Atherton	Mr. Kerr
" Barnes, G. P.	Dr. Kerwin
" Barnes, W. H.	Mr. King
" Blackley	Mrs. Longman
" Boyd	Mr. Macgroarty
" Carter	" Maher
" Costello	" Maxwell
" Deacon	" Morgan
" Duffy	" Nimmo
" Edwards	" Russell, H. M.
" Fry	" Russell, W. A.
" Grimstone	" Sizer
" Hill	" Swayne
" Jamieson	" Tedman
" Kelso	" Walker, J. E.
" Kenny	" Wienholt

Tellers: Mr. H. M. Russell and Mr. W. A. Russell.

PAIRS.

AYES.	NOES.
Mr. Collins	Mr. Peterson
" Bedford	" Tozer
" Cooper	" Plunkett
" Pollock	" Moore

Resolved in the negative.

Mr. W. FORGAN SMITH (*Mackay*): I beg to move the following amendment:—

"On page 14, lines 38 to 41, both inclusive, after the word—

'Crown,'

omit the words—

'or by way of loan to any corporation, company, or private individual for the purposes of creating employment, and the concomitant relief of unemployment.'

As I pointed out earlier in this debate, this is a very dubious clause of a very dubious Bill. Whilst the Government are raising funds to carry on developmental works in the State, it cannot be justified by any stretch of imagination that people should pay a special tax in order to improve the property of private individuals. It is obvious that, if work is carried out on land belonging to a private individual under the conditions proposed in this scheme, the individual will receive a distinct advantage at the expense of the general community. It is ridiculous as well as unjust to tax the lower-paid workers, including those who are forced to accept the low rates of wages that will be payable under this scheme and also persons in receipt of less than the basic wage, including women workers, in order to provide a fund to carry on ring-barking or other work to improve the property of private individuals.

Then an obvious difficulty arises in the administration. How are the Government going to discriminate as between individuals who make application under this scheme? Obviously the proportion of the total fund that the Government could allocate to this

Mr. Smith.]

proposal is limited. The Minister has said that the total amount he expects to get under this Bill is about £900,000; consequently the amount of that money that can be used by way of loan for improving privately owned or leased land is limited. How is he going to discriminate as between one and the other? If cheap loan money is available, a number of people will apply for it.

At 10.10 p.m.,

Mr. MAXWELL (*Toowong*), one of the panel of Temporary Chairmen, relieved the Chairman in the chair.

Mr. W. FORGAN SMITH: The amount of money available is limited; consequently, how is it possible to discriminate justly as between an application from Brown, one from Jones, and one from Robinson? The applications are made, each putting forward an equally reasonable proposition. The money available is only sufficient to provide work on one of those places. Which is the Minister going to select out of the three?

Another feature of the Bill which is defective is that under this Bill another lending authority is being created. I take the view that for the State to make loans, so far as funds are available, to develop the resources and increase the natural wealth production of the State is a line of policy that has been pursued by every Government to a greater or less extent in Australia. We have in Queensland the State Advances Corporation, which give advances on approved security up to a given amount. If the Government have funds available for that purpose, why not make them available through that corporation, and allow applications to be made on the same basis as set out in the Act governing that corporation? The proposal in the Bill is one that cannot commend itself to anyone who investigates it. The proposition has even been opposed and ridiculed in the press normally supporting the Government Party. The "Brisbane Courier," the "Telegraph," and the "Daily Mail" have definitely opposed this clause on the grounds I have stated—the general injustice of taxing the whole community to improve the property of a few private individuals. On the other hand, it must be remembered that the avowed object of the Government in this Bill is to provide money for the employment of men at a reduced rate where employment is not available under normal conditions. Every effort should be used to expend that money with a view to securing the maximum amount of benefit to the recipients of work under the scheme. I do not suggest that work should be undertaken that is not important, necessary, or desirable.

I do not approve of any scheme that has the effect of merely keeping people going without any valuable result, such as in moving a heap of sand from one place to another, to quote the instance given by the Minister; but in Queensland there are ample means for expending this fund with benefit to the State in the way of increasing the output of its available wealth or improving services and safeguarding the general health, comfort, and safety of the people, by such works as the building of roads and the draining of swampy land.

If the Minister persists in his proposal, I can see a very undesirable situation arising in which a few individuals will get the opportunity to develop their properties

under conditions more favourable than those available to their neighbours.

It has been suggested by the Minister that this money will only be used to improve the carrying capacity of land subject to resumption. That looks a little better on the surface; but objections can be made to it also. Notices of resumption are often withdrawn. The lessees of land falling in and subject to resumption rights by the Crown have priority to living areas; and they would naturally exercise their priority rights over the areas on which the maximum amount of improvements had been effected. In countless different ways the Government will find difficulties if they persist in retaining the clause. If ample funds were available so that they could set aside each year a sum of money to be spent on a properly regulated scheme for dam-making, boring for water, ringbarking, and similar improvements, such as are assisted by the State Advances Corporation—if ample funds were available to meet all suitable applications—all would be well; but, in view of what I have stated and the meagre nature of the fund, I say it would be wrong to do anything at all of that nature. Under the amendment I propose the Government would be left to deal with the position under the previous portion of the clause, which provides that there shall be paid out of the fund—

"Such sums whether by way of grant or by way of loan which the Minister shall approve of being made to any public authority, including a local authority or joint local authority, the Brisbane City Council, or any local body of a like nature or to any corporation or officer by virtue of any statute representing or acting as the agent of the Crown."

That is sufficiently wide and comprehensive to meet the present needs of the Minister, who, having regard to the limited funds at his disposal, will find that the best results can be obtained by utilising the money for the purposes of the portion of the clause I have quoted.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The argument of the Leader of the Opposition might have been quite sound if the clause was intended to operate in the way he suggests. I give the assurance to the Committee that this power will be exercised only in extraordinary cases in which notice of resumption of certain areas has been given. It may be necessary to carry out certain work upon the land after notice of resumption has been given, and before the time when the lessee must actually hand over the property of the Government. At least the Leader of the Opposition agrees that this a right class of work to undertake.

Mr. W. FORGAN SMITH: Provided a certain sum is set aside each year; but it should not be a charge on this fund.

The SECRETARY FOR LABOUR AND INDUSTRY: At least the hon. member agrees that this is a proper class of work to undertake. I give the definite assurance that the power will be exercised only in respect of land in the hands of the Crown, or land that will come into the hands of the Crown. It is necessary that twelve months' notice of resumption must be given; but it may be necessary to absorb a number

(Mr. Smith.

of people in employment in the locality in which the land is situated; and it may be necessary to come to certain arrangements with the lessee to carry out the work upon that property actually twelve months before resumption. I give the definite assurance that the power will not be exercised except in extraordinary cases of that nature, and only after close investigation by the Department of Public Lands and by the Governor in Council. For that reason I do not propose to accept the amendment.

Mr. HANLON (*Ithaca*): The Minister has supplied an excellent reason why the amendment should be accepted. He has stated that the loan would be granted to a private individual only in exceptional cases; but we object entirely to a system of granting loans to private individuals at all. If it is necessary that the work should be done, then it should be done by the Government. Private individuals should not be benefited by way of loans from the community in order that they may improve their private estates. It is useless for the Minister to say that the transactions will be adequately safeguarded. While the power is there it can be exercised. Political pressure might be brought to bear upon the Minister to give assistance to certain individuals who for the time being support the party opposite. We all know that all Ministers are subject to the pressure of the followers of their respective parties; and, if members of the party to which the Minister belongs bring pressure to bear upon him in return for the support of the private landholders in certain areas, there will be a grave temptation to the Minister to accede to such requests.

Furthermore, at one stage of the debate the Minister told us that this fund would be earmarked to pay wages, and that local authorities would supply the necessary materials and tools. It is apparent that, if the Minister takes on ringbarking jobs, a good deal of money will go in material and fitting out camps.

The SECRETARY FOR LABOUR AND INDUSTRY: That is not so.

Mr. HANLON: The Minister knows that unemployed men cannot go on to holdings and chew the bark off trees with their teeth. They have to be supplied with camping outfits, tools, and so on.

The SECRETARY FOR RAILWAYS: The equipment amounts to 6s. per man.

Mr. HANLON: Unemployed men on these wages cannot afford that amount. The only purpose of this fund is to provide some poor fellow with employment. After the amount of criticism that has been levelled at this clause, the Minister will be well advised to accept the amendment. No good purpose will be served by the hon. gentleman allowing private persons to get this money or even making it available on loan. It should not be loaned. It should be spent entirely on wages. There is no necessity to lend money to be used in improving the Crown estate. If it is necessary to ringbark or clear land about to be resumed, then the Lands Department should do the work. Ringbarking should be done by the Government without lending this money to any private individual. The benefit accruing under the proposed action of the Minister is so small that the clause is not justified. It is a clause

which lays itself open to abuse. It is good to remember that the Minister should fairly and impartially administer all laws; but it is essential that he should also avoid any action open to criticism, and which may impute unfair motives to him. If money is loaned from this fund to any landholder to clear his land, there can be no possible doubt that the worst of motives will be laid at the door of the Minister. He will be accused of having used this money for political purposes. People are too prone to believe the worst of parliamentarians and Ministers. In view of the small amount of good the clause will accomplish it is not justified.

Mr. DUNLOP (*Rockhampton*): I desire to vindicate to my electors my action in crossing the floor and voting for this amendment. During the debate the Leader of the Opposition put forward a suggestion which was in accordance with the amendment. The addendum now proposed by the Minister is merely the outcome of the criticism levelled at him by the leading Nationalist newspapers of Brisbane. These leader-writers are men who have given careful study to the [10.30 p.m.] subjects on which they write; and it is rather significant that, although they were writing in newspapers espousing the cause of the Government, their unanimous opinion was that the Government had made a mistake in this matter.

The Minister has talked about assurances, but my experiences of the non-fulfilment of certain promises given when the policy of the present Government was being enunciated leads me to one conclusion—that one must have all these matters stated in black and white. No doubt the Minister personally was willing to listen to reason; but pressure was undoubtedly brought to bear by members of his Government. No doubt these members, in quiet caucus, forced his hand. (Laughter.)

Mr. KELSO: Who told you that?

Mr. DUNLOP: The matter was even discussed with me, and I know that some hon. members on the Government side were fighting like Kilkenny cats over the provision. I say emphatically that, if the fund is raised for a specific purpose, it should be utilised for that purpose. It is always a good policy to accept reasonable amendments, even from one's political opponents; and I am surprised that the Minister has acted so stubbornly in not accepting the very sensible amendment moved by the Leader of the Opposition. You, Mr. Maxwell, have the power to say when a clause has been sufficiently debated.

The TEMPORARY CHAIRMAN: Order! I would ask the hon. member to connect his remarks with the amendment.

Mr. DUNLOP: With pleasure! (Laughter.) Just as pressure was brought to bear on the Minister to do something for the female workers of the State—and something has been done in that direction—so pressure was exercised by the press to convince the Minister of the unwisdom of his policy in proposing to utilise funds collected under this scheme for the improvement of private property. Parliament is the controlling force in the country; and Parliament should see to it that definite provisions are made, apart from any assurances that may be given. I intend to support the Leader of the Opposition in the only sound and logical amendment which has been moved in this portion of the Bill.

Mr. Dunlop.]

The SECRETARY FOR RAILWAYS (Hon. Godfrey Morgan, *Murilla*): I think there is some misunderstanding in regard to this matter. Owing to the fact that the cactoblastis has been destroying and is continuing to destroy some millions of acres of prickly-pear, that land in the near future will be available for closer settlement. Part of that land for some considerable time has been held under occupation license, and is resumable by the Government at any time. A big area is also held under prickly-pear lease, and the Government can give twelve months' notice of the resumption of those lands at any time. It will be remembered that some years ago when I was sitting in opposition I advocated that, in order to relieve unemployment and not give a dole, the Government should select an area of land suitable for ringbarking, put the unemployed on to do that work, and, when it was ringbarked, open it for selection, adding the cost of the ringbarking to the price of the land. That is what the Government intend to do under this scheme. In my own electorate there are millions of acres of some of the finest land in Queensland which is suitable for closer settlement. Unemployed workers will be put on to ringbark that land under this relief scheme; and, when it is opened for selection, the cost of ringbarking will be added to the price. As a result of the ringbarking, the selector will be enabled to make a living straight away, and the Government will reap the benefit through the Railway Department, and the whole of Australia will benefit by increased production. The whole of the cost of ringbarking will be returned to the Government, to be used again. The hon. member for Balonne knows that, although the cactoblastis is killing the present pear, the land will still be heavily infested with seed, which will continue to germinate for the next ten years; and somebody must be in possession of the land in order to keep it clear of pear and kill the seedlings as they come up. It will be the duty of the selector to kill the seedlings every year, and at the expiration of ten years that land will be completely free from pear.

Hon. members opposite should recognise that that is a policy that should have been put into effect many years ago. Any ordinary healthy man is capable of doing ringbarking. After a fortnight or three weeks any ordinary unemployed worker will be able to earn good wages at that class of work, because it is not of an arduous nature. This money will not be lent to any Tom, Dick, and Harry, as stated by the Leader of the Opposition. It will be used in ringbarking, which will be of great benefit to the State generally.

Mr. BRASSINGTON (*Balonne*): I congratulate the Secretary for Railways on being so candid as to admit that it is the intention of the Government to use this money for the purpose of ringbarking large areas of country. There are numerous selectors in his and in my electorate who wish to have their properties ringbarked, and the Secretary for Railways says that it is the intention of the Government to have that work done by means of this unemployment relief scheme.

I agree with the hon. gentleman in regard to the necessity for ringbarking in the West;

[*Hon. Godfrey Morgan.*]

but, if that work is to be undertaken under this scheme, the workers should be paid the award rate of wages. The pastoral award does not cover that work, however, and, as at present intended, the Government will tax the men in the city receiving £2 10s. or £3 under this proposal to the extent of 3d. in £1 to provide for payment of men doing ringbarking in the West at the rate of £1 or 30s. a week.

The SECRETARY FOR RAILWAYS: That is not the case.

Mr. BRASSINGTON: I agree that the productivity of the country would be increased by ringbarking; but, if men are employed at £1 or 30s. a week to do the work, they will enjoy none of the benefits of the increased productivity resulting from their work. I think I echo the general opinion not only of the small selector but of the general public in the West when I urge that this work should be done under the award rate of wages. If those workers do not receive a decent rate of wages, all sections of the community must suffer.

At 10.45 p.m.,

The CHAIRMAN resumed the chair.

Mr. BRASSINGTON: That is being done; and I am sure that, if the Minister had his way, he would work them at 5s. a week. There is an element of unfairness in the scheme in that the Government propose to levy on the working man to create a fund for the purpose of doing this work and lending it to private individuals at a certain rate of interest. The Government deliberately extort money from the working man, but they do not give him any interest on it, although it is definitely provided that all payments of interest and redemption on these loans shall be paid into the fund. That shows definitely that all money which is repaid and interest will not be enjoyed by the taxpayers. So far as they are concerned, it is bare-faced extortion, and that is not a decent principle for any Government to adopt. The Government propose to raise £900,000 under the Bill, and there are 18,000 unemployed registered at the labour bureaux. At the most the Government will be able to employ only 5,000 of them, after they have given this money to their friends for ringbarking. The least they can do is to drop this queer scheme, and bring forward one which will do justice to the taxpayers.

Mr. WIENHOLT (*Fassifern*): Whilst I do not altogether share the suspicions of hon. members opposite, at the same time I think it would be unwise of us to adopt the practice of lending this money to private individuals or companies. I think that we would be proceeding along wrong lines if we did so; and, although I do not think there is any possibility of danger, and although the fears of members on the Opposition benches are rather far-fetched, still, in order to remove any possibility of trouble, I think it would be better to accept the amendment of the Leader of the Opposition.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move—

“That the question be now put.”

Question—“That the question be now put” (*Mr. Sizer's motion*)—put; and the Committee divided.

In division—

Mr. DUNLOP: Mr. Roberts, are you of the opinion that this important clause has been sufficiently debated?

AYES, 32.

Mr. Atherton	Mr. Kerr
" Barnes, G. P.	Dr. Kerwin
" Barnes, W. H.	Mr. King
" Blackley	Mrs. Longman
" Boyd	Mr. Macgroarty
" Carter	" Maher
" Costello	" Maxwell
" Deacon	" Morgan
" Duffy	" Nimmo
" Edwards	" Russell, H. M.
" Fry	" Russell, W. A.
" Grimstone	" Sizer
" Hill	" Swayne
" Jamieson	" Tedman
" Kelso	" Walker, J. E.
" Kenny	" Wienholt

Tellers: Mr. Carter and Mr. Maher.

NOES, 21.

Mr. Barber	Mr. Hynes
" Bow	" Jones, A.
" Brassington	" Kirwan
" Bruce	" Mullan
" Bulcock	" O'Keefe
" Conroy	" Pease
" Dash	" Smith
" Dunlop	" Stopford
" Foley	" Wilson
" Hanlon	" Winstanley
" Hanson	

Tellers: Mr. Dunlop and Mr. A. Jones.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
" Tozer	" Bedford
" Plunkett	" Cooper
" Moore	" Pollock

Resolved in the affirmative.

Question—"That the words proposed to be omitted from clause 25 (*Mr. Smith's amendment*) stand part of the clause"—put; and the Committee divided:—

AYES, 31.

Mr. Atherton	Mr. Kerr
" Barnes, G. P.	Dr. Kerwin
" Barnes, W. H.	Mr. King
" Blackley	Mrs. Longman
" Boyd	Mr. Macgroarty
" Carter	" Maher
" Costello	" Maxwell
" Deacon	" Morgan
" Duffy	" Nimmo
" Edwards	" Russell, H. M.
" Fry	" Russell, W. A.
" Grimstone	" Sizer
" Hill	" Swayne
" Jamieson	" Tedman
" Kelso	" Walker, J. E.
" Kenny	

Tellers: Mr. Costello and Mr. Tedman.

NOES, 22.

Mr. Barber	Mr. Hynes
" Bow	" Jones, A.
" Brassington	" Kirwan
" Bruce	" Mullan
" Bulcock	" O'Keefe
" Conroy	" Pease
" Dash	" Smith
" Dunlop	" Stopford
" Foley	" Wilson
" Hanlon	" Winstanley
" Hanson	" Wienholt

Tellers: Mr. Dunlop and Mr. Wienholt.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
" Tozer	" Bedford
" Plunkett	" Cooper
" Moore	" Pollock

Resolved in the affirmative.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 14, after line 41, insert the following proviso:—

'Provided that approval to pay such sums as aforesaid by way of loan to any corporation, company, or private individual shall be granted only in such cases as shall refer to the resumption of land under the Crown Land Acts, and further to the intent that the money so loaned shall have resultant benefit, either directly or indirectly, to the Crown, whether by way of increase of rent or otherwise either before or after such resumption.'

[11 p.m.]

The amendment is self-explanatory, and is in accordance with the policy which I previously enunciated. The proviso will give that measure of safeguard which hon. members opposite desired, and will obviate any possibility of delay in giving effect to the policy of the Government. Only in exceptional cases will it be operative.

Mr. FOLEY (*Leichhardt*): I should like some information from the Minister as to the system proposed to be adopted with regard to a grant of funds to local authorities referred to in subclause (2) (c).

The CHAIRMAN: Order! The hon. member must connect his remarks with the amendment.

Mr. FOLEY: The proviso suggested by the Minister still embodies a principle to which objection has been taken by hon. members on this side. Although the proposition with regard to ringbarking lands due for resumption may appear an attractive one, and although the scheme outlined by the Secretary for Railways may appear satisfactory from his point of view as a cattleman, a close analysis leads me to believe that any large expenditure on ringbarking cattle lands may have the effect of over-capitalising these lands. We are faced with that problem in the Central-West. It requires 17 to 20 acres to run a beast on the great bulk of the country in the Central-West, and the reason that the land has not been ringbarked is because the added cost of ringbarking would over-capitalise the land. Therefore, the proposed scheme can only be applied to specially selected land suitable for sheep-raising, and, if the Minister is not careful, he will burn his fingers over this proposal.

Mr. HYNES (*Townsville*): This is the first definite information we had had from the Minister that it is the intention of the Government to utilise a portion of this fund for the purpose of reducing the vote for the Prickly-pear Land Commission. All through the debate we have sought some assurance from the Government that the money raised under this scheme would not be utilised for ordinary developmental work, and now we are told that a portion is to be used for the eradication of prickly-pear. Although the amendment sets out to do something in the direction we are asking, it does not remove our objections to the clause; and I would prefer that the Minister should accept the advice of the press in regard to this proposal.

Mr. EDWARDS: What has the press to do with it?

Mr. HYNES: Hon. members opposite say we are only criticising this Bill to get some

Mr. Hynes.]

political advantage; yet the Tory press tells the Government that it is basically wrong to tax the people for the purpose of giving money to people to increase the value of holdings which will not be resumed for some time. We agree with the "Telegraph" in this instance.

Amendment (*Mr. Sizer*) agreed to.

Mr. W. FORGAN SMITH (Mackay): I beg to move the following amendment:—

"On page 15, lines 19 to 23, omit the words—

"Moreover, such fund shall be utilised in the direction of alleviating unemployment and creating employment in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine."

The Minister has just moved a proviso which has been accepted by the Committee that definitely limits the avenues in which this money shall be expended; in other words, by his amendment the hon. gentleman has to some extent met the argument I put forward in my first amendment, and limited to some extent his authority to spend money in certain directions. At the same time, if subclause (3) is allowed to remain as part of the clause, it will enable the Government to do all or any of the things the Minister said he had no intention or desire to do; in other words, it takes away the benefit from the point of view of public policy of the amendment just agreed to by the Committee. Subclause (3) is all-embracing, and overrides every other part of the clause. If my amendment is not accepted, it means that the Government are given a blank cheque to do all they desire.

The SECRETARY FOR LABOUR AND INDUSTRY (*Hon. H. E. Sizer, Sandgate*): To meet the hon. member's desire, without limiting us in the direction of finding work in desirable localities, if the hon. member will withdraw his amendment, I propose to move that subclause (3) shall read in this way—

"Moreover, such fund shall be utilised in the direction of alleviating unemployment and creating employment by a local authority or joint local authority, the Brisbane City Council, or any local body of a like nature, or to any corporation or officer by virtue of any statute representing or acting as the agent of the Crown, and creating employment in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine."

That amendment will re-enact the first portion of subclause (2) (c), commencing from the words "public authority," and I suggest it purely for the purpose of removing any doubt on the point. We still want to have power to find work through any local authority; but, as the hon. member suggests, the clause might have the effect of doing just what we did not intend and do not desire.

Mr. W. FORGAN SMITH (Mackay): The Minister desires to move an amendment so that subclause (3) shall read—

"Moreover, such fund shall be utilised in the direction of alleviating unemployment and creating employment by a public authority or joint local authority, the Brisbane City Council, or any local

[*Mr. Hynes.*

body of a like nature or to any corporation or officer by virtue of any statute representing or acting as the agent of the Crown, in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine."

Is it not obvious that by the retention of the words "in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine," the effect will be that, despite what may be contained in the previous part of the clause, there is power and authority to do something to which we strenuously object? I object to giving the Minister a blank cheque in the utilisation of this fund—a power that the Minister has stated that he does not need or desire. Under this clause as sought to be amended in the direction indicated by the hon. gentleman, he could lend a grazier in any part of the State a sum of money from this fund to enable him to carry out improvements on his holding. I have no objection to the insertion of the words quoted by me, but I object to the amendment proposed to be moved by the Minister. A proviso has already been agreed to; and, if the Minister's amendment is adopted, then the full effect of that proviso will be wiped out. I certainly intend to adhere to my amendment.

The SECRETARY FOR LABOUR AND INDUSTRY (*Hon. H. E. Sizer, Sandgate*): The proviso that has already been adopted certainly altered the position; but the amendment I have suggested will not wipe out the effect of that proviso. We shall not do what the hon. gentleman says we will do. We shall meet the position by confining operations to Government or public authority works entirely. I am not a lawyer, but I am assured that, having put these words in, we could not in any way interfere with the proviso.

Mr. HANLON: Why have them there at all? It is merely repetition.

The SECRETARY FOR LABOUR AND INDUSTRY: It is not. No one can say exactly what position will arise and what we shall have to do. All I want is power to co-operate with local authorities for the purpose of relieving distress caused by unemployment. The amendment will give the power we need in certain directions.

Mr. W. FORGAN SMITH (Mackay): Like my friend, I am not a lawyer, but in considering a Bill it is the obvious meaning that first imprints itself on the mind of an intelligent student of legislation. If the obvious and literal construction cannot be sustained, having regard to the surrounding sections of the statute, then you have to look for limitations that apply. The clause is well drawn, and the draftsman has done his work well, but my objection to the original clause still stands. The words I object to are—

"and creating employment in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine."

That is an open order to do anything that will provide employment. It confers power on the Governor in Council to issue an order empowering the Minister to do certain things. If that is not desired, why does the hon. gentleman still wish to retain

those words? Rigid cast-iron conditions cannot be laid down in a Bill of this nature, and elasticity must be given to the Administration; but the Committee has already indicated that work shall not be undertaken from this fund in a certain direction.

Mr. BRUCE (*Kennedy*): In view of the Minister's statements, it is remarkable that he refuses to accept the amendment proposed by the Leader of the Opposition. The question has been debated, and hon. members on both sides have objected to money [11.30 p.m.] from this fund being advanced by way of loans to private enterprise. The Minister himself at one stage practically admitted that he had no intention of doing such a thing. So long as the words "creating employment in any manner" remain in the subclause, the Minister can, on the passing of the measure, lend money to private enterprise to the fullest extent. That is objectionable. The very fact that it is interfering with the ordinary functions of banking institutions without providing the safeguards that surround these institutions makes it objectionable, whilst it also throws an onus on the Minister which he will find difficult to carry. The hon. gentleman has stated that there must be elasticity; but I would remind him that the proposed amendment does no more than restrain the loaning of money to private enterprise.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I shall submit an amendment which will meet the position if subclause (3) is deleted.

Amendment (*Mr. Smith*) agreed to.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 15, after line 18, insert the following new subclause (3):—

'Subject as hereinbefore provided in this section, moreover, such fund shall be utilised in the direction of alleviating unemployment and creating employment in respect of any public authority, including a local authority or joint local authority, the Brisbane City Council, or any local body of a like nature, or to any corporation or officer by virtue of any statute representing or acting as the agent of the Crown in any manner which the Governor in Council, by Order in Council, may, from time to time, direct and determine.'

Amendment (*Mr. Sizer*) agreed to.

Mr. DASH (*Mundingburra*): It will be most unfair to load this fund with the wages of permanent employees of the Income Tax and other departments who will be engaged in making out returns and assessments under the Bill. I protest against any of that money being charged to the fund. If it is charged to the fund, it will relieve those departments of their just charges on the consolidated revenue fund. I would also point out that the clause prevents the Treasurer from handling the money collected under the scheme. It is usual for all funds collected by way of income tax to be paid into the Treasury; but under this clause the Treasury has no say in the disposal of the fund. That is a very grave departure from the practice adopted by all Governments.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): The administrative cost will be kept down to the lowest possible amount. Similar provisions have been made in connection with trust funds and with the Unemployment Insurance Fund.

Mr. FOLEY (*Leichhardt*): I should like to know what safeguards are being made to see that local authorities do not use money obtained under the relief scheme for ordinary scheduled work. Local authorities in my district are appealing for a grant under this relief scheme for doing work which is really bona fide local authority work, with the idea of effecting a saving of expenditure, and I want to safeguard the money from being spent in that direction. A council in my district came to Brisbane for the purpose of getting a loan for a road to a new gold find. If they desire to divert traffic to that place, it is their duty to do the work out of the funds of the council. I want to see that the Minister does not allow this fund to be abused by allowing shire council work to be carried out at reduced wages with money advanced from this fund.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I can assure the hon. member that instructions will be sent out that, before any work is done by local authorities, it must be inspected by the officers of the Main Roads Commission. Every safeguard will be provided.

Clause 25, as amended, agreed to.

Clauses 26 to 30, both inclusive, agreed to.

Clause 31—"Regulations"—

Mr. W. FORGAN SMITH (*Mackay*): I beg to move the following amendment:—

"On page 16, lines 32 to 42, both inclusive, after the word—

'for,'

omit the words—

'all or any purposes, whether general or to meet particular cases, that may be convenient for the administration of this Act or that may be necessary or expedient to carry out the objects and purposes of this Act, and, where there may be in this Act no provision or no sufficient provision in respect of any matter or thing necessary or expedient to give effect to this Act, providing for and supplying such omission or insufficiency.'

'Without limiting the generality of the foregoing provisions, such regulations may provide for . . .'

The SECRETARY FOR PUBLIC INSTRUCTION: Did you not do the same thing?

Mr. W. FORGAN SMITH: Imitation is said to be the sincerest form of flattery; but there is this point to remember—that some persons can be trusted with far-reaching powers and certain others cannot. In many directions a power may be misused, and, if a certain power was introduced in other legislation, that does not detract from my objection to its inclusion here. If hon. members opposite agreed to its inclusion in other

Mr. Smith.]

Acts, that is no reason why I should agree here.

The SECRETARY FOR PUBLIC INSTRUCTION: We never agreed.

Mr. W. FORGAN SMITH: The powers contained in the subclause are sufficiently comprehensive to carry out all the legitimate powers of the Act, and the words I propose to delete are powers of legislation which should rest with Parliament.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): If imitation is the sincerest form of flattery, then I am indeed flattering the hon. member, because this clause is a copy, word for word, of section 20 of the Unemployed Workers Insurance Act, which he introduced.

Mr. W. FORGAN SMITH: I did not.

Mr. BRUCE (*Kennedy*): Mr. Roberts!

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move—

“That the question be now put.”

Question—“That the question be now put” (*Mr. Sizer's motion*)—put; and the Committee divided:—

AYES, 32.

Mr. Atherton	Mr. Kerr
„ Barnes, G. P.	Dr. Kerwin
„ Barnes, W. H.	Mr. King
„ Blackley	Mrs. Longman
„ Boyd	Mr. Macgroarty
„ Carter	„ Maher
„ Costello	„ Maxwell
„ Deacon	„ Morgan
„ Duffy	„ Nimmo
„ Edwards	„ Russell, H. M.
„ Fry	„ Russell, W. A.
„ Grimstone	„ Sizer
„ Hill	„ Swayne
„ Jamieson	„ Tedman
„ Kelso	„ Walker, J. E.
„ Kenny	„ Wienholt

Tellers: Mr. Boyd and Mr. Maher.

NOES, 19.

Mr. Barber	Mr. Jones, A.
„ Brassington	„ Kirwan
„ Bruce	„ Mullan
„ Conroy	„ O'Keefe
„ Dash	„ Pease
„ Dunlop	„ Smith
„ Foley	„ Stopford
„ Hanlon	„ Wilson
„ Hanson	„ Winstanley
„ Hynes	

Tellers: Mr. Hanlon and Mr. Hanson.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
„ Tozer	„ Bedford
„ Plunkett	„ Cooper
„ Moore	„ Pollock

Resolved in the affirmative.

Question—“That the words proposed to be omitted from clause 31 (*Mr. Smith's amendment*)—*Mr. Smith.*

ment) stand part of the clause”—put; and the Committee divided:—

AYES, 33.

Mr. Atherton	Mr. Kerr
„ Barnes, G. P.	Dr. Kerwin
„ Barnes, W. H.	Mr. King
„ Blackley	Mrs. Longman
„ Boyd	Mr. Macgroarty
„ Carter	„ Maher
„ Costello	„ Maxwell
„ Deacon	„ Morgan
„ Duffy	„ Nimmo
„ Dunlop	„ Russell, H. M.
„ Edwards	„ Russell, W. A.
„ Fry	„ Sizer
„ Grimstone	„ Swayne
„ Hill	„ Tedman
„ Jamieson	„ Walker, J. E.
„ Kelso	„ Wienholt
„ Kenny	

Tellers: Mr. Dunlop and Mr. Fry.

NOES, 18.

Mr. Barber	Mr. Jones, A.
„ Brassington	„ Kirwan
„ Bruce	„ Mullan
„ Conroy	„ O'Keefe
„ Dash	„ Pease
„ Foley	„ Smith
„ Hanlon	„ Stopford
„ Hanson	„ Wilson
„ Hynes	„ Winstanley

Tellers: Mr. Bruce and Mr. O'Keefe.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
„ Tozer	„ Bedford
„ Plunkett	„ Cooper
„ Moore	„ Pollock

Resolved in the affirmative.

[12 a.m.]

Clause 31, as amended, agreed to.

Clause 32—“*General powers*”—agreed to.

Clause 33—“*Effect of regulations and orders*”—

Mr. W. FORGAN SMITH (*Mackay*): I beg to move the following amendment:—

“On page 18, line 18, after the word—‘Act,’

omit the words—

‘and shall be judicially noticed and construed as being of equal validity, and shall not be challenged in any proceedings whatsoever.’”

In an earlier clause of the Bill we objected to the Minister usurping the authority of the law courts of the State. The hon. gentleman is instituting a new form of administration of the law in taking to himself powers ordinarily vested in the courts of law. This clause deals with regulations and Orders in Council, and it is suggested that such regulations and Orders in Council “shall not be challenged in any proceedings whatsoever.” In other words, people are being denied the ordinary right of any citizen to check the validity of any regulation gazetted by the Government by removing the right of appeal. My amendment will correct the position.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I do not propose to accept the amendment, because, if the words suggested were omitted from the clause, it would only be an advantage to the legal profession.

Question—"That the words proposed to be omitted from clause 33 (*Mr. Smith's amendment*) stand part of the clause"—put; and the Committee divided:—

AYES, 33.

Mr. Atherton	Mr. Kerr
" Barnes, G. P.	Dr. Kerwin
" Barnes, W. H.	Mr. King
" Blackley	Mrs. Longman
" Boyd	Mr. Macgroarty
" Carter	" Maher
" Costello	" Maxwell
" Deacon	" Morgan
" Duffy	" Nimmo
" Dunlop	" Russell, H. M.
" Edwards	" Russell, W. A.
" Fry	" Sizer
" Grimstone	" Swayne
" Hill	" Tedman
" Jamieson	" Walker, J. E.
" Kelso	" Wienholt
" Kenny	

Tellers: Mr. Duffy and Dr. Kerwin.

NOES, 18.

Mr. Barber	Mr. Jones, A.
" Braevington	" Kirwan
" Bruce	" Mullan
" Conroy	" O'Keefe
" Dash	" Pease
" Foley	" Smith
" Hanlon	" Stopford
" Hanson	" Wilson
" Hynes	" Winstanley

Tellers: Mr. Foley and Mr. Hynes.

PAIRS.

AYES.	NOES.
Mr. Peterson	Mr. Collins
" Tozer	" Pedford
" Plunkett	" Cooper
" Moore	" Pollock

Resolved in the affirmative.

Mr. W. FORGAN SMITH (*Mackay*): I beg to move the following amendment:—

"On page 18, after line 25, insert the following new paragraph:—

"If Parliament passes a resolution disallowing any such regulation or Order in Council, of which resolution notice has been given at any time within the sitting days of such House after such regulation or Order in Council has been laid before it, such regulation or Order in Council shall thereupon cease to have effect, but without prejudice to the validity of anything done in the meantime.

"For the purpose of this provision, the term "sitting days" shall mean days on which the House actually sits for the despatch of business."

This amendment is very necessary.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): For the benefit of the hon. member for Rockhampton, I may say that I accept this amendment.

Amendment (*Mr. Smith*) agreed to.

Clause 33, as amended, agreed to.

Clause 34—"Duration of Act and savings"—

Mr. W. FORGAN SMITH (*Mackay*): I beg to move the following amendment:—

"On page 18, lines 47 to 49, omit the words—

'together with any additions or amendments thereto or modifications thereof.'

The Governor in Council under this provision has full power not only to extend the provisions of this measure beyond the end of June next, but to amend and modify it as may be thought desirable. The Government can increase the incidence of the tax. If they desire any amendment of the Bill they should come to Parliament for it.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I cannot quite accept the amendment in its present form. The Bill will expire automatically on the 30th June next unless extended by Parliament; but Parliament may not be sitting at that time, and we must have some power to extend it. I will meet the hon. member by an amendment which I intend to move.

Mr. STOPFORD (*Mount Morgan*): This Bill is supposed to be limited to a period of twelve months; yet the Government want power to amend it before the twelve months are up. Because they think they will have to amend it before Parliament meets again, they put a drag-net clause in.

Amendment (*Mr. Smith*) negatived.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment:—

"On page 18, after line 54, insert the following proviso:—

'Provided always that any such Order in Council shall not prescribe therein any amendment of this Act whereby the rate of Income (Unemployment Relief) Tax under this Act would thereby be increased.'

Amendment agreed to.

Clause 34, as amended, agreed to.

Mr. W. FORGAN SMITH (*Mackay*): I beg to move the following amendment:—

"After line 54, page 18, insert the following new clause, to follow clause 34:—

'In the month of August or as soon after as may be convenient, in each year, the Minister shall cause a report to be laid before Parliament giving full information as to all operations and proceedings under this Act, including the tax collected thereunder during the last preceding financial year.'

It is quite obvious that this Bill will be continued for more than a year. It would be a good thing for all concerned if the necessity for it disappeared within a year; but he would be a super-optimist who believed that that would happen, particularly with the present Government in power.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I intend to accept the amendment.

Amendment (*Mr. W. Forgan Smith*) agreed to.

Clause 35—"Construction"—agreed to.

The House resumed.

The CHAIRMAN reported the Bill with amendments.

Hon. H. E. Sizer.]

RECOMMITTAL.

(*Mr. Roberts, East Toowoomba, in the chair.*)

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move the following amendment in the second new clause to follow clause 23:—

“ On page 13, after the word—
‘ into ’

insert the words—

‘ business on his own behalf or enters into.’ ”

In making provision for partnerships we omitted to make the new clause apply to a man who enters into business on his own account.

Amendment agreed to.

The House resumed.

The CHAIRMAN reported the Bill with a further amendment.

THIRD READING.

The SECRETARY FOR LABOUR AND INDUSTRY (Hon. H. E. Sizer, *Sandgate*): I beg to move—

“ That the Bill be now read a third time.”

Question put and passed.

SPECIAL ADJOURNMENT.

The SECRETARY FOR PUBLIC INSTRUCTION (Hon. R. M. King, *Logan*): I beg to move—

“ That the House, at its rising, do adjourn until 2 p.m. on Tuesday next.”

Question put and passed.

The House adjourned at 12.24 a.m.