

THE

House of Assembly Debates

(OFFICIAL REPORT)

SESSION 1953—54

HOUSE OF ASSEMBLY

Tuesday 13th October 1953

Pursuant to adjournment, the House of Assembly met at 3 o'clock p.m. to-day.

Present:

His Honour, Mr. K. N. R. HUSBANDS (*Speaker*)
Dr. H. G. H. CUMMINS, M.D., C.M., Mr. A. E. S. LEWIS, (*Deputy Speaker*), Mr. F. L. WALCOTT, Mr. F. C. GODDARD, Mr. J. C. MOTTLEY, Mr. V. B. VAUGHAN, Mr. C. E. TALMA, Mrs. E. E. BOURNE and Mr. L. A. WILLIAMS, LL.B.

Prayers were read.

Mr. HAYNES and Mr. SMITH entered the House and took their seats.

MINUTES

Mr. SPEAKER: I have the honour to inform the House that the Minutes of the last meeting are not yet ready for confirmation.

DOCUMENT.

Mr. SPEAKER: I have the honour to inform the House that I have received from the Accountant General the Financial Report for the month ended 31st August, 1953.

MESSAGE FROM THE LEGISLATIVE COUNCIL

Mr. SPEAKER: I have the honour to inform the House that I have received a Message from the Honourable Legislative Council returning the Bill to authorise the Vestry of Christ Church to sell a piece of land called "Scarboro" to the Executive Committee.

PETITION:

Mr. GODDARD: I beg to present a Petition from the Vestry of St. Michael praying the House to pass a Bill to amend the Vestries Act, 1911 to authorise the said Vestry to borrow £50,000 instead of £20,000. The Petition is respectfully worded and I ask that it be taken as read.

Mr. BARROW entered the House and took his seat.

GOVERNMENT NOTICES

Government Notices were given as follows:—

Dr. CUMMINS (On behalf of Mr. ADAMS): Bill intituled an Act to amend the Representation of the People Act, 1901.

Mr. F. L. WALCOTT: Bill intituled an Act to amend the Hawkers Registration Act, 1904.

Dr. H. G. H. CUMMINS: Bill intituled an Act to amend the Apprenticeship Bursaries Act, 1928.

PRIVATE MEMBERS' BUSINESS

Mr. GODDARD: I beg to give notice of a bill to amend the Vestries Act, 1911, (1911—5) as amended by the Vestries (Amendment) Act, 1948 (1948—14).

BILLS READ A FIRST TIME

On motion of Dr. CUMMINS, seconded by Mr. F. L. WALCOTT, the Bill intituled an Act to amend the Representation of the People Act, 1901, was read a first time.

On motion of Mr. F. L. WALCOTT, seconded by Dr. CUMMINS, the Bill intituled an Act to amend the Hawkers Registration Act, 1904, was read a first time.

On motion of Dr. CUMMINS, seconded by Mr. F. L. WALCOTT, the Bill intituled an Act to amend the Apprenticeship Bursaries Act, 1928, was read a first time.

Mr. MAPP entered the House and took his seat.

On motion of Mr. GODDARD, seconded by Mr. HAYNES, the Bill to amend the Vestries Act, 1911 (1911—5) as amended by the Vestries (Amendment) Act, 1948 (1948—14), was read a first time.

LEAVE OF ABSENCE FOR MR. COX

Dr. CUMMINS: Mr. Speaker, before beginning the business of the House, I am asking that four weeks leave of absence be granted to the honourable senior member for St. Michael with effect from to-day.

There being no objection, leave was granted the honourable member.

ORDER NO. 1 POSTPONED

Dr. CUMMINS: Mr. Speaker, I am asking leave to postpone Order No. 1 standing in my name.

There being no objection, leave was granted the honourable member.

RESOLUTION TO APPROVE ALLOCATION OF BALANCE OF STABILIZATION FUND

Mr. SPEAKER: The First Order of the Day now stands in the name of the honourable junior member for St. Peter:— To move the passing of the following resolution: Resolution to approve the allocation of the balance of the Stabilization Fund fixed on the 23rd September, 1953, by the Governor-in-Executive Committee on the advice of the Fancy Molasses Control and Marketing Board under section 10 of the Barbados Fancy Molasses Production and Export Act, 1937.

Mr. F. L. WALCOTT: Mr. Speaker,—This resolution is a formal matter dealing with the fixing of the balance of the Stabilization Fund. All the mechanics have been done by the Board concerned and there is no necessity for me to make any extension on the matter in asking this House to approve of it. I therefore move that this Resolution do now pass.

Dr. CUMMINS seconded the motion.

Mr. HAYNES: Mr. Speaker,— Speaking on the matter of the control of Fancy Molasses, when the Bill making certain changes in the Fancy Molasses Production and Export Act was considered a couple of months ago, I pointed out that as long as you have the industry controlled, it is doomed to die. Here it is, the exporters of syrup are doing their best to sell it as best as they can at a competitive price, and yet they are still called upon to give back money from the sales to the sugar people. I said on the last occasion that the Fancy Molasses Industry should be given a free hand, the production having been reduced from 87,000 to 27,000 gallons last year. I believe it will go down to a matter of ten or twelve thousand gallons this year. I feel that besides the high competition, these controls have ruined the industry; yet the Government is still bringing down more control on it. To my mind, as long as that goes on, we will kill the industry. It is nearly dead now; we will finish killing it by this control.

Mr. E. K. WALCOTT, Mr. ADAMS and Mr. ALLDER entered the House and took their seats.

Mr. VAUGHAN: Mr. Speaker, whenever this question of fancy molasses comes up for consideration I must speak on it. There is a lot of truth in what the honourable member who has just sat down said and I accept his statement because I know that he is more competent to speak on this matter than any of us. I believe that everyone of us is aware that the molasses industry is most important to the economy of this colony. I suspected that the creation of the new Board to control fancy molasses industry was a subtle attempt to allow certain businessmen the opportunity of monopolising the industry. There are certain producers and exporters in the industry who want to keep the small fellows out. The creation of that new Board is going to ruin the industry. Already, the drop in the sale of fancy molasses has caused grave unemployment all over the countryside and I never knew the drop was so catastrophic until the honourable junior member for St. Andrew gave the figures just now. I am sure, as he has said, that these controls will cause the industry to further decline. As I have said, these controls are the result of a few men in the country who want to monopolise the industry. They want only one or two large factories to make all the molasses to be exported but they should not be allowed to do so because the small producers are very valuable to many a small cane farmer for without the small

fancy molasses producer, the small cane farmer cannot get his canes reaped. I have been told so by one of the small producers and he gave me figures on it. With this newly created Fancy Molasses Control and Marketing Board, members from this House no longer have any say or status. Even honourable members from the Other Place have objected to this change in the personnel of the Board as well as members of the Sugar Producers Association.

Mr. F. L. WALCOTT: Mr. Speaker, The honourable member is commenting on a Bill which has already been passed by the Legislature. The honourable member has no right to do it. The honourable member spoke about the personnel that comprise the Board and referred to the change which has been made when he said that members of the House no longer have any say or status on that Board. Again I say the honourable member has no right to comment on legislation that has been passed by the Legislature. He is reflecting on a vote of this Chamber.

Mr. VAUGHAN: Sir, I was making a general comment so far as this resolution is concerned.

Mr. SPEAKER: I will ask the honourable member to steer clear of committing himself to comment on legislation which has been passed by this Legislature.

Mr. VAUGHAN: I was saying, Sir, that I view with grave concern this new setup in the export of Fancy Molasses. It is my considered opinion that if this Fancy Molasses trade goes out of existence it will be the fault of the new regulations which have been brought about by a few businessmen who want to monopolise the production of syrup for the benefit of themselves.

Mr. F. L. WALCOTT: Mr. Speaker, You will agree that the honourable junior member for St. John not only broke the rules of this House but also spoke on a matter which has absolutely no connection with that which we are considering. The new Fancy Molasses Control and Marketing Board has nothing to do with this resolution which is before the House. The amazing thing about the address of the honourable junior member for St. John is his reference about small producers. He is one of those people who believe that there are small capitalists and big capitalists. I would like him to know that there are small people in the Fancy Molasses trade.

Sir, who are the small people you are affecting? Who are the big people that want to monopolise the business? I do not know of any such things. What this House is considering now is something which has been done annually since 1937.

The honourable junior member for St. Andrew trotted out a few hackneyed phrases of his about controls. What does controls have to do with this matter? Nothing. If the honourable member is referring to what was done a few months ago in regard to the industry, that was done to assist people like himself. I need not tell the honourable member, because he knows as well as I do, that the Fancy Molasses Industry has reached the stage when you have to rationalise it by some means and the formation of a new Board is one of the means that has been agreed to in order to rationalise it. The honourable member knows very well that this is not a question of this Government bringing about controls in the fancy molasses industry; he knows that the situation in the fancy molasses industry today is the result of competition with other countries and the situation is further aggravated by the world market price for sugar being lower than the negotiated price and because the fancy molasses indus-

try is tied to the sugar industry. Control has nothing to do with the price of molasses or its sale. Control has something to do with the production, and the industry was controlled in order to stop the chaotic condition of it. If the honourable junior member for St. Andrew thinks that this control is killing the industry, he is totally unaware of what he is talking about, or may be, he is unaware of present-day conditions of the industry.

Sir, I cannot understand the argument of the honourable junior member for St. John when he said that whenever the question of fancy molasses is considered in this Chamber he must talk on it. May I say, Sir, that so far as this industry is concerned, you want somebody to buy your fancy molasses from you as quickly as it is possible.

The question that the Resolution do now pass was put and resolved in the affirmative without division.

BILL TO AMEND THE NATURAL GAS CORPORATION ACT, 1950

Mr. SPEAKER: The next Order of the Day stands in the name of the honourable senior member for St. Michael: Second reading of a Bill intituled an Act to amend the Natural Gas Corporation Act, 1950.

Dr. CUMMINS: Mr. Speaker, I am asking leave to take this order in place of the honourable senior member for St. Michael.

There being no objection, leave was granted the honourable member.

Dr. CUMMINS: Mr. Speaker, This Bill seeks to provide a pension by way of Life Insurance for employees of the Natural Gas Corporation. As honourable members are aware, employees of the Natural Gas Corporation are employed in the same respect as Government officers and in accordance with section 13, sub-section 2 of the Natural Gas Corporation Act and it is thought that the better way to grant the officers of this Corporation a pension is by way of insurance.

Looking through the files just now, it seems to be the consensus of opinion of the Financial Secretary and the Colonial Secretary that the pensions of the employees of this Corporation should be provided by way of a Life Insurance Scheme. Of course, this Life Insurance Pension scheme is not anything new to this colony because pensions were provided by that way before, but since Government has to provide it now for all of its employees the former method by way of life insurance has been abandoned. Because it is considered more practicable and advantageous for the officers and servants of this Corporation to be pensioned under a scheme with a Life Insurance Company, this Bill is before the House. I think I need say nothing more. I therefore beg to move that this Bill be now read a second time.

Mr. F. L. WALCOTT seconded the motion.

Mr. LEWIS: Mr. Speaker, There must have been very good reasons for this Bill but I think it is incumbent upon the honourable introducer of it to say why this method was thought best. Why should the employees of the Natural Gas Corporation not conform to the Public Officers Pension Act? If there are reasons for it, let us know. I have been made to understand that this Corporation employs people who have reached the retiring age. If that is so, well this scheme is being put into effect in the interest of those persons. May I ask again why is it necessary for this Corporation to make its employees pensionable by this method? Is it because

the Corporation is going to employ or have found it necessary to employ some person or persons who have already retired from some other job? If this Bill is brought in for one particular person, is that particular person going to be with the Corporation until he dies? If that is the case, why should the whole system be altered for that? The difficulty about this Natural Gas business is that everybody is saying that the man in charge is doing an excellent job but nobody knows what he is doing. I merely would like to know if we are passing this special legislation for one person. If that is so, is it really justifiable? It is a fact that this gentleman came here to work for the Government in this concern at a critical time; he came when this Government was claiming the mineral rights of this place and he had to do some technical negotiations with others from Canada in the taking over of a natural gas wells and distributing the gas. Sir, all these things can be put forward in his favour and a case made out that it would be impossible for them to be done by somebody else. We also have heard that this gentleman has to do a job which calls for the knowledge and use of very technical instruments. While all those things could be stated as facts; yet this proposed pension scheme by insurance is something that exhaustive explanation should be given because it is not a scheme that members of this House are fully acquainted with; and they probably will have to vote for it merely because it is to the stage where it is printed and brought into this House.

It is very unfortunate for the Government that nobody knows what this gentleman is doing, nor can anybody say whether it is necessary to have an elderly and retired person to do the job. However, I feel that this pension scheme calls for more explanation.

Mr. MILLER entered the House and took his seat.

Dr. CUMMINS: I do agree that it calls for explanation but as honourable members are aware, in the absence of the honourable senior member for St. Michael—and he would be away for about four weeks—I took this Bill from his file to push through as it is considered urgent owing to the fact that the people with whom it is concerned want to get their pension arranged, it having been what I would call hanging fire for some time.

I have been looking through the file since I made my opening remarks and I would have wished if the honourable junior member for the City had given a more prolonged address because I would have been able to peruse the file more exhaustively and might be able as a result to give a fuller explanation. According to the Natural Gas Corporation Act of 1950 and by virtue of Section 13, sub-section (2), this Corporation is giving considerable latitude in arranging details for a pension scheme for its employees who are substantially in the same position as members of the Public Service. Section 13, sub-section 2 reads as follows:—

“So soon as may be, the Corporation shall “establish a scheme for the payment of pensions, “superannuation allowances or gratuities to such “of the officers or servants on the establishment of “the Corporation, or to the dependents of such “officers or servants who become incapable of dis- “charging their duties by reason of permanent “infirmity of the body or mind, or of old age or upon “the resigning or otherwise ceasing to hold office or “to serve.”

Apparently, the Natural Gas Corporation consulted the Manufacturers Life Insurance Company

and these are the particulars: the pension scheme is to become effective from the 16th December, 1952; the retirement age is placed at 60; the amount proposed to give as minimum pension is one-third of the emoluments of the employee with a maximum not exceeding two-thirds; female employees will not be included under the scheme until they reach the age of 22 years; calculation of the annual premium is shown on a quotation furnished by the Insurance Company. According to the sub-section, it would seem that the Natural Gas Corporation has the right to establish their own pension scheme and it does seem as if the Corporation has preferred to establish it by way of insurance.

Mr. E. K. WALCOTT: I thank the honourable junior member for St. Thomas for giving this House some further information. What I would like to suggest is in keeping with what the honourable junior member for the City said and it is this: this House should know what the scheme is before we do something to give them the privilege of doing something different to the usual Pension Act of 1947. Under the Pension Act of 1947, honourable members would know what would be the scheme. According to the powers given to the Corporation under Section 13, sub-section (2) of the Natural Gas Corporation Act, 1950, they are putting into effect a scheme for pension with a Life Insurance Company. You therefore bring in this Bill to take out a pension scheme for employees of this Corporation with a Life Insurance Company. You not only should have good reasons for doing this but you should also be able to show in truth and in fact whether or not it affects the public purse or whether or not certain information has been obtained which has some special relevance to some person coming under the scheme.

I am wondering whether the honourable junior member for St. Thomas would not mind a short adjournment of the matter so that he will be able to get further knowledge of the facts and to put before this House the scheme which is likely to be put up. May I say that this is no question of opposing it at all. It may be a very good scheme but it is difficult to follow it at this stage unless you had before you the exact terms of the scheme. All that the memorandum states is that the proposed scheme is based on (a) minimum pension of one-third of the emoluments of an employee with a maximum not exceeding two-thirds; (b) female employees are not to come under the scheme until they attain the age of 22 years; and (c) that the effective date of the scheme is to be the 16th December, 1952; probably that is the date when the Corporation came into effect.

As I have said, this scheme may be very good, but I cannot for myself understand it without having the scheme before me to see why it is necessary. The honourable junior member for St. Thomas in giving what little explanation he could, said that he had the file on the matter just shortly before he spoke on it, and probably, that is the reason why he has not been able to explain it more fully.

Sir, sensing the feeling of this Chamber on this matter, I move that further consideration of this Bill be postponed until the next meeting of the House.

Dr. CUMMINS: Mr. Speaker, I accept that motion and further consideration was postponed.

AMENDMENTS TO LAW RELATING TO INCOME TAX

Mr. SPEAKER: The next Order of the Day stands in the name of the hon. senior member for St.

Joseph: To move the consideration of the amendments of the Honourable the Legislative Council to the Law relating to Income Tax.

Mr. ADAMS: Mr. Speaker,—These are some amendments made by the Other Place to the Bill intituled an Act to amend the law relating to Income Tax. The amendments deal mainly with payment of tax by employees. The printed copies with the amendments are before the House and I presume every honourable member has a copy before him. As I told honourable members when this Bill was introduced, the whole object of it was to help employees who seemed to be clamouring for the payment of their income tax in more than the two instalments which are now being made. Let me say that the Government was not thrusting anything on anybody by the introduction of this Bill. It was the result of constant clamour for the Pay-As-You-Earn system by income taxpayers. Were it not for that, Government would not have considered it at all.

I regret that when I introduced this Bill although I had previously spoken to the late Income Tax Commissioner and the matter was discussed in Executive Committee, that I did not tell the House all that I could have told it. In answer to the honourable junior member for the City when he raised the point about an employer knowing what an employee would be paying when it may not be the employee's wish that the employer should know, I did say that that point would be taken care of. I may say that Mr. Finch had that in mind. He did think that some employees would not like the idea of calling on their employers to pay so much per month or whatever it might be of the tax they may be assessed to pay. He did say that some of these employees might be working for some other money outside of their employment that they did not want their employer to know of; perhaps, an employee may be working outside for more than what he was getting from his employer. That was the reason why section 4 was worded "such tax as may under the provisions of this Act be collected from such employee or such part thereof as the Commissioner may in his discretion require." The Government was advised by Mr. Finch to avoid letting an employer know more of the personal business of an employee than what he should know and that was why the original section was framed as it was. Mr. Finch did make the remark that an employee may only be getting \$40 per month from his employer but may be getting \$100 from outside sources; and if the employer was called on to deduct the tax of the employee, he would see that the deduction was to be paid on a salary of \$140 instead of \$40. Mr. Finch did advise that in a case like that, the employer should only be called on to deduct for what would be paid on a salary of \$40. When the honourable junior member for the City suggested a postponement of the Bill or it being considered in Committee, I objected to it, not because I differed from the points he was raising at the time, but because I knew that those points were already considered by the Executive and I knew that if they were not voiced then, they would have been voiced by the Government Spokesman in the Other Place.

Sir, these amendments by the Other Place are in no way contrary to what the Executive Committee would have desired in the beginning. The Other Place has only made clearer what the Executive had in mind to do. It is far better to make it clear in the Act as has been done by the Other Place, therefore the Government truthfully accepts these amendments and suggests to honourable members to accept them. I therefore beg to move that these amendments be read a first time.

Dr. CUMMINS seconded the motion.

Mr. LEWIS: Mr. Speaker,—I rise to query whether you are allowing any debate on the first reading of these amendments.

Mr. SPEAKER: If the honourable member desires to speak, I will allow him.

Mr. LEWIS: Mr. Speaker, I am merely going to refer to what the honourable senior member for St. Joseph has said. The honourable member must know that whether all those points in which he made reference to were considered by the Governor-in-Executive Committee, the fact remains that legislation which is passed by this Assembly should be one of which this Assembly should be proud. It should not be something to reflect discredit on this Assembly. We should not pass anything for the Other Place to discover that something is wrong with it; nor should we say that something is wrong with this Bill, but we will leave it to the Other Place to fix it for us. If the original bill intended that the taxpayer should have any option in saying whether he wanted his tax collected by his employer, it did not say so. The question with respect to part of the tax being derived from income received in the employment of the employer and therefore only that part should be paid by the employee may have been something which the Income Tax Commissioner had seen. What I want to stress more than anything else is that if we say that we are going to curtail the powers of the Other Place, it does not make good reading when we state that we want our legislation revised somewhere else.

As far as the differences which these amendments by the Other Place would mean to the Bill, I would just like the honourable senior member for St. Joseph to look at Section 4, sub-section 2. It reads:—

“(2) The Commissioner may from time to time by notice in writing given to the employer vary the terms of any notice given under sub-section (1) of this section by the Commissioner to the employer in such manner as may be necessary to ensure that the total amount deducted by the employer up to the end of the current financial year shall, after taking into account all payments received by the Commissioner on account of the tax payable by the employee for the year of assessment ending during that financial year, equal the actual amount of such tax. Any notice so given under the said sub-section, shall, upon its being so varied, have effect as so varied.”

I would just like the honourable member to look at this sub-section and see if it is in order. It seems to me as if this notice in writing should have the sanction of the taxpayer also. I take it that the tax can be varied by the Income Tax Commissioner but it should not be done without the knowledge of the taxpayer though I do not think it will endanger the right of the taxpayer; therefore, I would not make any motion on it.

Sir, I would have felt very proud if this Bill were knocked into its present condition by this House and we had not allowed the Other Place to do it for us. We must admit that it is far more acceptable with these amendments by the Other Place and that the amendments have made it far more helpful to the taxpayer than what was contained in the original Bill.

Mr. E. D. MOTTLEY entered the House and took his seat.

Mr. GODDARD: Mr. Speaker,—When this Bill was considered by the House, I was not in my place but I did intimate to the honourable junior member for St. Thomas previous to it being considered that I was going to raise some objection to it. I told him

that if it were to help the taxpayers according to what the Objects and Reasons stated so as to give them the right to say whether he wanted his employer to stop money from his earnings at monthly, weekly or otherwise intervals, the Bill was not stated in that manner. The honourable member did tell me that was the object of the Bill. However, I am glad to see these amendments by the Other Place made to the Bill although I have yet to meet any clerk in town who wants an employer to stop money out of his earnings to pay his income tax. When I discussed the matter with the honourable junior member for St. Thomas, I told him that the only body of employees who I was aware requested that their income tax be paid in that manner was the Civil Servants. As far as I know, no person in the commercial community wants his employer to stop his money for the Income Tax Commissioner. I do know that at one time it was felt that if income tax were collected by employers stopping it out of the wages of their employees that more people would pay income tax but I have come to understand that this is not so.

Sir, I could not see this Bill as it was drafted at first helping the taxpayer. The amendments to it make it quite in order now, because it gives the taxpayer the right to request the Income Tax Commissioner to pay as he desires. There can never be any difference of opinion as to how much and when should this money be collected if the taxpayer desires his tax to be collected by this method. On the other hand, the taxpayer can go on paying it as before.

As I said before, no person in the commercial community has requested the payment of his tax by this method. What the commercial community requested was an investigation into the possibilities of paying income tax by the Pay-As-You-Earn system but they were told by the last Income Tax Commissioner that it would be a most difficult system to work in this colony and it would require an enlargement of the Income Tax Office personnel and everything else. He further said there were no halfway measures about that system.

Mr. ADAMS: I think it is only fair to the honourable junior member for St. Thomas for me to say this in reply to the honourable junior member for Christ Church. In a recent editorial the *Advocate* complained that this Bill was rushed through the House by Government at a late hour and in doing so, the Government ignored the fact that the Leader of the Opposition—the *Advocate* seems to know who he is—had intimated that he wanted to speak on it. I would like to tell the honourable junior member for Christ Church that I knew for the first time that he wanted to speak on this Bill when I read that editorial. I was told subsequently by the honourable junior member for St. Thomas that the honourable member did tell him that he desired to speak on it and in reply he was told by that same honourable member that the Bill was urgent and because of that, the Government intended to go on with it. I may say that formerly, when the late junior member for St. James, (Mr. Wilkinson) who was responsible at that time for the Opposition wanted to speak on any matter which was set down for discussion by the House, he would discuss the matter with me to find out when the Government intended to deal with it. I never failed to tell him when it would be dealt with. For the *Advocate* to rush into print and state that the Government rushed through this Bill at a late hour of the night in spite of the fact that the Leader of the Opposition said he wanted to

speak on it is contrary to the facts of this case. I did mention to the House that I was specially asked to get through with this Bill that night. A clerk in the Income Tax Office pointed out to me the difficulty that would be caused if it were not passed at the time. I mentioned all that to the House, so it is only fair both to the Government and especially the honourable junior member for St. Thomas, to say that the Bill was passed that night on the expressed contention of the Income Tax Office that it was urgent. I hope the relationship between the present Leader of the Opposition and myself as Leader of the House will continue as was the relationship between the late honourable junior member for St. James (Mr. Wilkinson) and myself. I hope that no number of stupid editorials in the *Advocate* will make either of us fail to have the same regard for each other in carrying out the ethics of parliamentary procedure and the proper way in which the business of this House should be done. Let me again say that when the late honourable junior member for St. James (Mr. Wilkinson) was Leader of the Opposition and he wished to be present during the discussion of a particular matter, he would discuss the matter with me beforehand, by asking me what time would it likely come up for consideration. If he remarked to me that he could not be present at the time I told him, I invariably would have the matter postponed until he could attend. If it were not possible to do so, I would tell him that I am sorry but I must proceed with it that night. I never did anything behind his back. I never ignored him when he wanted to speak on any matter.

With respect to what the honourable junior member for the City said, that the Bill should have been amended by this House instead of its being left to be corrected by the Other Place, I will tell him that owing to my experience as a lawyer I knew the time that it would take for this House with the majority of it being laymen to draft proper amendments to the Bill on the spur of the moment that night. All lawyers are not proper draughtsmen. Drafting can only be done well by people who have a special aptitude for it. I told the honourable member what the Executive felt over this matter. There is nothing in these amendments by the Other Place to which the Executive did not agree. The Commissioner of Income Tax all along intended to exercise his discretion, but perhaps, the better way of doing it is by putting it in the Bill. Let me again say that the Income Tax Office did not want any postponement of the matter and that is why I urged the passing of the Bill that night. I did not fancy the idea of making amendments to it at that late hour—between 11 o'clock and midnight—because I know the time it would have taken for this House to draft them accurately.

Sir, I must say that it came to me as a surprise to hear that shop assistants and clerks never wanted this Bill. I thought they were the people who were clamouring for it. The *Advocate* contained articles from time to time urging for the introduction of a P.A.Y.E. system. All honourable members are aware of the approach that was made to Mr. Finch, the late Income Tax Commissioner, when he first came to the colony over this matter. He pointed to the fact that it would not be easy to work and that it would call for extra staff by Government as well as by commercial bodies. It was on account of that that along with the Attorney General that he worked out this system which he felt would be an ease to the taxpayer. I wish to admit to the honourable junior member for the City that it would have been better

if these amendments had been done by this House from the beginning but these amendments are what the Executive all along wanted to add.

I would take this opportunity of drawing to the Clerk a typographical error in paragraph (4) and in the second line of section 43A. It should read "law or usage" instead of "law of usage."

The question that the amendments be now read a first time was put and resolved in the affirmative without division.

Mr. BRYAN and Mr. CRAWFORD entered the House and took their seats.

Mr. ADAMS: I beg to move that these amendments be now read a second time.

Mr. F. L. WALCOTT: I beg to second that.

Mr. LEWIS: I am taking this opportunity of drawing the attention of the House to the wording of Paragraph (4), subsection 2. What is worrying me as a layman is that it is intended that the notice to the employer must have the sanction of the employee when the Income Tax Commissioner may have cause to vary the amount of tax to be deducted by the employer so as to equal the amount of the tax, but it does not read so to me. If I may give an illustration, suppose an employee with the Income Tax Commissioner decides on a deduction of \$5 per month, the balance of tax to be paid at the end of the period may work out to be \$5.10, or perhaps \$4.90. So as to equalise the tax, the Commissioner may give notice in writing that he wants a variation in the amount that is deducted to the given amount. I see that point clearly, but I am saying that you should let the Income Tax Commissioner be given the opportunity of varying the tax with the consent of the employee. This is a new scheme. We are not collecting tax that has already been assessed. We are giving the opportunity of collecting money from the employee against what may be his assessment, therefore an adjustment will have to be made. I see that point clearly. The first notice for deduction was given with the consent of the employee; and if there is to be a change, it should also be done with the consent of the employee. This sub-section does not read so, though it might well mean to do so. This is the part which is not clear to me.

Mr. ADAMS: As I have said, that is one of the things you get when you do rough and ready amendments. I entirely agree with all that the honourable member has said. Ordinary reading, it does read as if you intend to negative what you have done in the previous sub-section. However, the Commissioner who will be called upon to carry out this duty must act in the spirit of the Act. If you at first say that the employee must agree to the amount of the deduction and there is cause for the amount to be changed, obviously, you do not intend to say in one paragraph or one section that the employee must agree to the amount and in a succeeding paragraph you do not mean for him to do so if for some cause the amount has to be varied. I would say that the Income Tax Commissioner must in making this variation call in the employee and tell him about it. As honourable members can see, this deduction will begin before the person's tax is assessed. After the assessment is made, the employee may have been paying too much or too little per instalment. It would therefore need adjustment and the employee must be told.

What I would tell the honourable junior member for the City is that it is implied that the variation must be made with the consent of the employee though it is not made clear in the wording. As I have said, this is one of the dangers in amending or

drawing up something without the aid of a skilled draughtsman. Rather than disagree with this amendment, I will take the point up with the Learned Attorney General and I do not think that there can be any difficulty or straining of the ordinary canons of the interpretation of the statute if the Learned Attorney General gives a directive to the Income Tax Commissioner that paragraph 4, sub-section (2) implies that the Commissioner must get the consent of the employee to the sums to be varied. I would say that a judge would interpret the law in that way. A directive from the learned Attorney General is something that can be done. The Attorney General would not be making the law; he would be explaining to the Income Tax Commissioner what that sub-section means.

Mr. BARROW: In pursuance of the remarks made by the last honourable member, Sir, I personally feel that expressed legislation is much better than all the canons of the interpretation and good intentions. Although we see the wisdom in what the last honourable member said, I think that we would be relying too much on the good offices of the two Government officers concerned. I personally feel that it would be much better if the clause is amended.

(Mr. SPEAKER left the Chair and Mr. DEPUTY SPEAKER took the Chair).

Mr. Deputy Speaker, there is no need for me to go into this matter any further because it has been adequately explained both by yourself and the last honourable member. We are all well aware of the difficulties which may arise from time to time as to the construction of this particular clause if it is passed by this House as it is. Although I have every confidence in the present holder of the office of Income Tax Commissioner to exercise his powers in a sensible manner and in the learned Attorney General to give him such instructions as are passed on by the Government, I see no reason why, in the interests of everybody this sub-section should not be added to in order to make it abundantly clear. People charged with responsibilities of office should know where they stand in the carrying out of such responsibilities. They should not be put in the position where they would have to decipher a peculiar interpretation or to depend from time to time on a particular directive from the holder of a legal office. I am therefore suggesting that this House should put in the added provision to the amendment which might have been overlooked or hastily done by the Other Place.

Mr. ADAMS: Mr. Speaker, The honourable junior member for St. James is a lawyer like myself. In fact, any lawyer would agree that what I had suggested is the only possible interpretation which could be put to make the sub-section clear. If that is the case, what is the point of doing what the honourable senior member for St. George suggests. If I am wrong, the honourable junior member for St. James would say so.

The question that the amendments to the Bill be now read a second time was put and resolved in the affirmative on the declaration of Mr. Deputy Speaker: "I think the Ayes have it."

The amendments were then agreed to.

MR. E. D. MOTTLEY AND MR. BRYAN
WELCOMED.

Mr. ADAMS: Mr. Deputy Speaker, Before the business of the House had begun, I intended to ask leave to make a welcome. I think the House would welcome back to his seat in this Chamber after a

well-earned holiday in the United States, the honourable junior member for St. Michael. If the House regrettably has not so publicly welcomed the honourable senior member for the City when he took his seat for the first time at the last meeting after a similar holiday, I now also publicly welcome him back on behalf of this House. (Cheers).

AMENDMENTS TO 'SCARBORO' VESTRY BILL.

Mr. ADAMS: Under Rule 262, I am asking leave to deal with the amendments which have come from the Other Place to the Bill to authorise the Vestry of Christ Church to sell a piece of land from a place called "Scarboro" to the Executive Committee.

There being no objection leave was granted the honourable member.

Mr. ADAMS: This Bill is to authorise the Vestry of Christ Church to sell a piece of land from a place called "Scarboro" to the Governor-in-Executive Committee in order to erect a Post Office.

Mr. DEPUTY SPEAKER: The basis on which this House has given leave to deal with these amendments is being explained by the honourable senior member for St. Joseph and I think it is incumbent on honourable members to be quiet in order to understand what will be said.

Mr. ADAMS: As I was saying, Sir, honourable members are aware that this Bill was passed by this House to authorise the Vestry of Christ Church to sell a piece of land from a place called "Scarboro" to the Governor-in-Executive Committee in order to erect a Post Office and a Library. In one of the sections of this Bill there is a ban on the use of this land for other purposes than a Post Office except with the permission of the Vestry, therefore this would be applicable to anyone who might become the owners of the rest of the land which is not sold to the Governor-in-Executive Committee. The Other Place has—and it is a reasonable amendment—cut out the portion of the section relating to the remaining land unsold to the Governor-in-Executive Committee. In short, if the Vestry of Christ Church sells a portion of this land to us and later on sells the rest to somebody else, as the Act reads, the other person could not turn and use for some other purpose this piece which will be sold to them without getting the permission of the Vestry. This amendment by the Other Place will offset this. I therefore move that these amendments be considered today according to Rule 262.

The question that the amendments of the Other Place be considered forthwith was put and resolved in the affirmative without division.

Mr. ADAMS: I need not repeat what I have just said. I therefore now move that these amendments be read a first time.

Mr. F. L. WALCOTT seconded the motion which was agreed to.

On motions of Mr. ADAMS, seconded by Mr. F. L. WALCOTT in each case, the amendments were read a second time and then agreed to.

MOTION FOR ADJOURNMENT

Mr. ADAMS: Mr. Deputy Speaker, I do not know if members are so inclined, but I beg to move that this House be now adjourned until this day week, at 3 o'clock p.m.

Mr. F. L. WALCOTT seconded the motion.

The question that the House be adjourned until Tuesday, 20th October at 3 o'clock p.m. was put and resolved in the negative on the declaration of Mr. Deputy Speaker: "I think the Noes have it."

Mr. F. L. WALCOTT: I beg to move that this House be adjourned for half an hour.

Mr. E. D. MOTTLEY: I beg to second that.

The question that the House adjourn for half an hour was put and resolved in the affirmative on

the declaration of Mr. Deputy Speaker: "I think the Ayes have it."

Mr. DEPUTY SPEAKER adjourned the House accordingly.

NO QUORUM—THE ADJOURNMENT

On re-assembling,

Mr. SPEAKER: It now being past the hour to which this House was adjourned, and there not being a quorum present, this House now stands adjourned to this day week.