

# LEGISLATIVE COUNCIL.

*Tuesday, 7th November, 1944.*

The Council met at 12 noon, His Excellency the Officer Administering the Government, the Hon. W. L. Heape, C.M.G., President, in the Chair.

## PRESENT.

The Hon. the Colonial Secretary (Acting) Mr. M. B. Laing, O.B.E.

The Hon. the Attorney-General, Mr. E. O. Pretheroe, M.C., K.C.

The Hon. the Colonial Treasurer, Mr. E. F. McDavid, C.B.E.

The Hon. E. G. Woolford, O.B.E. K.C. (New Amsterdam).

The Hon. J. A. Luckhoo, K.C. (Nominated).

The Hon. C. V. Wight (Western Essequibo).

The Hon. J. I. de Aguiar (Central Demerara).

The Hon. H. N. Critchlow (Nominated).

The Hon. M. B. G. Austin, O.B.E. (Nominated).

The Hon. F. Dias, O.B.E. (Nominated).

The Hon. Percy C. Wight, O.B.E., (Georgetown Central).

The Hon. J. Gonsalves, O.B.E. (Georgetown South).

The Hon. J. B. Singh, O.B.E. (Demerara-Essequibo).

The Hon. Peer Bacchus (Western Berbice).

The Hon. C. R. Jacob (North Western District).

The Hon. J. W. Jackson, O.B.E. (Nominated).

The Hon. A. M. Edun (Nominated).

The Hon. V. Roth (Nominated).

The Clerk read prayers.

The minutes of the meeting of the Council held on the 4th November, 1944, as printed and circulated, were confirmed.

## ANNOUNCEMENTS

### DEATH OF LORD MOYNE.

The PRESIDENT: Hon. Members must have read in the newspapers this morning of the tragic death of Lord Moyne who, as a Soldier and a Statesman, spent his life in the service of his country and whose services have been most intimately connected with this Colony and other British Colonies in the West Indies. I think, therefore, it will be fitting for this Council today to suspend its Standing Rules and Orders in order to move a motion expressing our profound regret and sympathy with his relatives.

Mr. WOOLFORD: Sir, it is no pleasure of mine, and, I am sure, of other Members of the Council and of the community, that the necessity should have arisen for me to move the resolution which I shall now read:—

“That this Council having learnt with profound regret of the tragic death of the Right Honourable Lord Moyne, P.C., D.S.O., directs that there should be recorded on its minutes an expression of

its high appreciation of his most valuable services to this Colony as Chairman of the West India Royal Commission and Secretary of State for the Colonies, and that a message of its deep sympathy be conveyed by telegraph to his family."

As you have said, sir, the late Lord Moyne was a well known public figure and had a very brilliant career, and it is almost inexplicable that it should have terminated under circumstances so painful and so tragic. His Lordship had paid two visits to this Colony, so far as my recollection goes, and displayed proof on both occasions of a very deep interest in the welfare of our Amerindian people, and I feel sure when the recommendations of the West India Royal Commission come to be generally known, his sympathy with those people and the people of the Colony generally will be reflected in those recommendations. He was one of the most modest and unassuming of men. One has to come into contact with him but a few minutes to realise that. As I say, this Colony will always remember his visits here because, in a good many ways, he met every section of the community, and I have heard several people say with what charming results.

I feel in moving this resolution that it will be received by this Council with feelings of sympathy and regret which will be generally shared throughout the Colony. It is with very great regret that I move the resolution which I have read.

Mr. JACOB: I have very great pleasure in seconding the resolution which was so ably moved by the Deputy President of this Council. I wish to endorse all that has been said by him and to add that the majority of the people of this Colony were exceedingly charmed with Lord Moyne when he visited this Colony as Chairman of the West India Royal Commission. I feel sure all of us will agree with his recommendations. Those that have been printed so far have met with almost wholesale approval, particularly by the working man. So far as I am con-

cerned, I consider him one of the greatest Statesmen that have been Secretary of State for the Colonies, and I was exceedingly sorry he had to be removed after spending only a short time at the Colonial Office.

I had the privilege and pleasure of appearing before him on three separate occasions when he was Chairman of the West India Royal Commission, and on every occasion, I must say, I admired him. I think he was one of England's greatest Statesmen, if not the greatest Secretary of State for the Colonies we have had. I join, sir, in expressing the sympathy of this Council and, as usual, I take it that a copy of the resolution will be forwarded to his relatives.

Mr. EDUN: May it please Your Excellency, when I saw the report in the newspapers this morning it was simply a shock to me because, in Lord Moyne, the world had found virtue in having a man of his type with a magnanimity of heart that went to the common people of this world. He was wealthy in the possession of the world's goods, but he was also wealthy in the possession of a great heart and we, the working classes of the whole world will deeply mourn his untimely death.

I quite remember when I had the privilege to sit before him to be examined during the Royal Commissioners' visit to this country. He was one of those men who would place you at ease at once. That is why I feel it more, because we here in this country were in personal touch with this great man. We do not know that we will ever be able to produce another such Statesman, who was responsible to a great extent in bringing harmony among the peoples of the West Indies and British Guiana.

It is indeed a severe blow—a blow from which the Empire will shiver—but we hope in his death that his good spirit will give us a greater hope

not only to follow in his footsteps but to live as he has lived in order that this world will surely be a better place for mankind to live in. I think, sir, this is an occasion when we feel very deeply grieved. I do not want to raise the question of the Jews. If I had my way I would have said, perhaps it is the pandering of one section by certain people as against another, but this is not the time to say anything about that. I am sure that all over this world, from the lowest to the topmost rung of the ladder, people will feel deeply the death of this great man. I will not say he was the greatest Statesman, but I will say he was indeed a great humanitarian and his place will be difficult to fill. That is my feelings about him, and I endorse everything that has been said by the last two speakers.

Mr. ROTH: Whilst I never had occasion to meet the late Lord Moyne in his official capacity, I had the honour and pleasure of meeting him during his first visit to this Colony when he came as an Explorer and Naturalist. I well remember the tall, loosebone active figure with a very wide straw hat and with those great blue eyes which looked at me and through me. I had half an hour in his company, and it was a very great pleasure to me in many respects. It is with a feeling of very great regret that I learn of his death, and for that reason I want to associate myself, personally, with this resolution.

The PRESIDENT: I thank the hon. Members who moved and seconded this motion and the speakers who followed. May I suggest that the most proper way to pass this resolution is for me to read it out to you and you pass it all standing. Hon. Members will therefore now stand while I read the resolution.

The resolution was read and carried unanimously, the Members standing with bowed heads.

## INCREASED POSTAL REVENUE.

The COLONIAL SECRETARY (Mr. M. B. Laing, Acting) communicated the following Message:—

### MESSAGE No. 18.

Honourable Members of the Legislative Council:

The cost of operating Post and Telegraph Services is at present considerable and Post and Telegraph Expenditure is, and has been for some time past, much in excess of Post and Telegraph Revenue. To offset in part the deficit of Expenditure over Revenue it is desirable to increase the Revenue of the Post Office Department in 1945 and thereafter to rates comparable to those in force in other countries. To this end the Postmaster-General has submitted certain proposals which are at present under consideration by Government. As these proposals embrace increases in

- (a) inland postage rates on letters and postcards, etc.,
- (b) registration and advice of delivery and enquiry fees (inland post),
- (c) poundage on inland postal orders, and
- (d) commission on inland and overseas money orders,

and will affect the population of the Colony in general, I invite approval of them in principle by Legislative Council before the necessary action is taken to give statutory effect to them.

2. It is estimated that the resultant increase in revenue in 1945 would be \$28,010 made up as follows:—

(i) Letters .....	\$26,000
(ii) Postcards .....	400
(iii) Registration Fees .....	500
(iv) Enquiry Fees .....	10
(v) Poundage on Inland Postal Orders .....	600
(vi) Commission on Inland Money Orders .....	400
(vii) Commission on Over- seas Money Orders .....	100
	\$28,010

3. The details of the Postmaster-General's proposals are as follows:—

### INLAND POSTAGE RATES ON LETTERS, POSTCARDS, ETC.

The table hereunder shows the present and proposed rates.

Nature of Postal Matter.	Present Rates.	Proposed Rates.
Letters	2 cents for 1st oz. .... 3 cents up to 2 ozs. .... 1 cent for each additional 2 ozs. or part thereof. (2 lbs. max. wt.)	3 cents for 1st oz. 2 cents for each additional oz. or part thereof. (2 lbs. max. wt.)
Postcards	1 cent each	2 cents each.
Postcards with 2 cents postage thereon and/or affixed thereto.		Selling price—2 cents each.
Newspapers (printed locally and registered at G.P.O. as such).	1 cent <b>without</b> supplement up to 4 ozs. plus 1 cent for each additional 2 ozs. or part thereof. 2 cents <b>with</b> supplement up to 4 ozs. plus 1 cent for each additional 2 ozs. or part thereof.	1 cent for 1st 4 ozs. or part thereof plus 1 cent for each additional 2 ozs. or part thereof. (2 lbs. max. wt.)
Newswrappers (thin) with 1 cent postage embossed thereon and/or affixed thereto.		Selling price—5 for 6 cents.
Newswrappers (stout) with 2 cents postage embossed thereon and / or affixed thereto.	2 cents each	Selling price—5 for 12 cents.

The present British Guiana rates are less than the rates obtaining in the United Kingdom and in Trinidad and Barbados, while the proposed rates are the same as the Trinidad and Barbados rates.

fee embossed thereon to be sold at 8 cents each. The new fees are the same as those at present obtaining in the United Kingdom and in Trinidad and Barbados.

#### REGISTRATION FEES, ETC. (INLAND POST).

#### INLAND POSTAL ORDERS

It is proposed to increase the inland registration fee and the inland advice of delivery and enquiry fee from 4 cents to 6 cents. In the place of registration envelopes with 4 cents registration fee embossed thereon and sold at 6 cents each there will be substituted registration envelopes with 6 cents registration

It is proposed to increase the poundage on the five highest denominations of inland postal orders. A reason for this, in addition to the increasing of revenue, is the desirability of discouraging the use of inland postal orders of \$10 or more in value in favour of the safer inland Money Order Service. The present and proposed poundage is as follows:—

Value of Order.	Present.		Proposed.	
	Poundage.	Selling Price.	Poundage.	Selling Price.
\$1.44	3 cents.	\$1.47	4 cents.	\$1.48
\$2.00	3 "	\$2.03	4 "	\$2.04
\$3.00	4 "	\$3.04	5 "	\$3.05
\$4.00	4 "	\$4.04	6 "	\$4.06
\$5.00	4 "	\$5.04	6 "	\$5.06

**MONEY ORDERS—INLAND**

It is proposed that the commission chargeable on inland money orders not exceeding \$10 in value should be 10 cents and that for each additional dollar or part thereof (up to a maximum value of \$100) a further commission of 1 cent should be charged. The present rates of commission are shown hereunder:—

For sums not exceeding \$ 9.60	... 8 cents.	
For sums exceeding \$ 9.60	but not exceeding \$12.00	..... 10 cents.
For sums exceeding \$12.00	but not exceeding \$14.40	..... 12 cents.
For sums exceeding \$14.40	but not exceeding \$16.80	..... 14 cents.
For sums exceeding \$16.80	but not exceeding \$19.20	..... 16 cents.
For sums exceeding \$19.20	but not exceeding \$21.60	..... 18 cents.
For sums exceeding \$21.60	a further charge for	
each \$2.40 or part thereof	.....	2 cents.

**MONEY ORDERS—OVERSEAS**

It is proposed that the commission chargeable on overseas money orders not exceeding \$9.60 (£2) in value should be 16 cents and that for each additional \$4.80 (£1) or part thereof—up to a maximum value of \$192 (£40)—a further commission of 8 cents should be charged. Hereunder are the present rates of commission:—

For sums not exceeding \$ 7.20	... 12 cents.	
For sums exceeding \$ 7.20	but not exceeding \$ 9.60	..... 16 cents.
For sums exceeding \$ 9.60	but not exceeding \$12.00	..... 20 cents.
For sums exceeding \$12.00	but not exceeding \$14.40	..... 24 cents.
For sums exceeding \$14.40	a further charge for	
each \$2.40 or part thereof	.....	4 cents.

W. L. HEAPE,

Officer Administering the Government  
31st October, 1944.

**WAR BONUS TO GOVERNMENT  
PENSIONERS.**

The COLONIAL TREASURER  
(Mr. E. F. McDavid) communicated the following Messages:—

**MESSAGE NO. 17.**

Honourable Members of the Legislative  
Council,

I have the honour to refer to Resolution No. XVII passed by the Legislative Council on the 30th of July, 1943, in which it was resolved that a Committee of the Council be appointed to examine the question of granting war bonus to Government Pensioners.

2. In pursuance of the Resolution cited above a Committee comprising Honourable E. G. Woolford, O.B.E., K.C., Chairman, Honourable F. J. Seaford, C.B.E., and Honourable Vincent Roth was appointed to examine the question. The Committee submitted to His Excellency, Sir Gordon Lethem, a report dated 30th May, 1944, signed by Mr. Woolford and Mr. Roth. In their report the Committee recommended payment of war bonus to Government pensioners resident in the Colony with effect from 1st January, 1943, and suggested a graduated scale of payments for consideration.

3. In April, 1943, the Secretary of State for the Colonies had communicated a circular setting out for the guidance of Colonial Governments the main considerations affecting the question and the objections in principle to the grant of war bonus to Government Pensioners. In May, 1944, the Secretary of State, however, informed Colonial Governments that H.M. Government in the U.K. had decided to grant temporary increases in the lower ranges of pensions in order to mitigate cases of severe hardship and subsequently, in July, 1944, advised that as the result of the action taken in the U.K. it had become necessary to revise the views previously expressed on this matter. He further advised that, as the U.K. Pensions (Increase) Act, 1944, passed by Parliament to give effect to that decision applied irrespective of the residence of the pensioners, if the position of local pensioners were reconsidered he would be glad if consideration could be given to extending to pensioners of any Colony resident in the United Kingdom (and elsewhere) including persons receiving pensions under a Widows and Orphans' Pension Scheme the same rate of war bonus which may be adopted for persons living in the Colony.

4. The whole question has been carefully considered by Government and, with the advice of the Executive Council and the concurrence of the Secretary of State, it has been decided to invite the Legislative Council to approve of the payment of temporary war bonus to all pensioners of this Government wher-

ever resident (including Widows and Orphans' Fund Pensioners) whose Pensions do not exceed \$720 per annum on the scale set out below with effect from 1st January, 1944:—

- 15% on first \$240 per annum.
- 10% on next \$240 per annum.
- 5% on next \$240 per annum.

As \$6 per month will be the maximum bonus payable under this scale it follows that pensioners receiving pensions of \$60 per month and over up to \$66 per month would receive a bonus of such amount as would bring their pensions up to the latter amount.

5. The scale set out above corresponds to that originally granted to Government employees prior to 1st April, 1943, and, it is considered, would afford some measure of relief to pensioners in receipt of small pensions.

6. The proposal is estimated to cost approximately \$32,300.00 for the year 1944 as indicated below:—

No.	CLASS OF PENSIONER.	Ant.
229	Public Officers and Government Employees	\$10,332
169	Teachers	5,242
101	Special Pensions: Government Employees	2,241
307	Police	7,632
7	Pilotage	147
2	Militia	46
115	Widows and Orphans' Fund (Old)	5,544
22	Widows and Orphans' Fund (New)	1,113
		\$32,300

7. I accordingly invite the Council to approval of effect being given to this proposal and to authorise the necessary supplementary provision for the current year.

W. I. HEAPE,  
Officer Administering  
the Government.

19th October, 1944.

**SURTAX ON TONNAGE AND LIGHT  
DUES, 1945**

**MESSAGE NO. 19.**

Honourable Members of the Legislative Council,

I have the honour to invite the Council to approve of the continuance during 1945 of the surtax of fifteen per centum levied during the year 1944 on the amount of tonnage and light dues collected under section eighteen of the Transport and Harbours Ordinance, 1931. This surtax is not levied in respect of any vessel which lands and takes away cargo not exceeding in the aggregate 500 tons, or in respect of any sailing vessel of not more than 300 tons net register.

2. The enactment of the Transport and Harbours (Temporary Surtax) Ordinance 1932. (No. 1 of 1932) provided for the collection of the surtax for the first time in the year 1932 and subsequent to that year resolutions have been passed under the provisions of section 18 of the Transport and Harbours Ordinance (No. 30 of 1931), authorising the continuance of the levy of this temporary surtax.

3. Government does not see its way to discontinue the surtax levied during 1944, and I accordingly invite the Council to approve of the collection of this surtax being continued during 1945.

W. I. HEAPE,  
Officer Administering  
the Government.

1st November, 1944.

**REFUND OF IMPORT DUTY TO  
BOOKERS DRUG STORES**

**MESSAGE NO. 20.**

Honourable Members of the Legislative Council,

In June, 1936, Messrs. Bookers Drug Stores gave notice to the Comptroller of Customs of their intention to claim, in accordance with the provisions of section 10 (3) of the Customs Duties Ordinance, 1935, drawback of customs duties paid on imported ingredients used in the manufacture of certain finished articles, namely, Limacol and Ferrol, which they were producing for export.

Arrangements for verifying these claims were approved by the Comptroller of Customs and drawback was thereafter allowed on the due exportation of consignments of the said articles from time to time up to the year 1941. The firm did not submit claims in respect of shipments during 1942 until August, 1944, that is, beyond the time limit stipulated in section 120 of the Customs Ordinance, Chapter 33, which provides that:—"No

drawback allowed upon the exportation of any goods shall be paid after the expiration of twelve months from the date of the shipment of those goods."

There are certain circumstances which render the delay excusable, and the Comptroller of Customs has reported that all other conditions relating to the granting of the drawback have been complied with.

The Executive Council recommends that the Colonial Treasurer be authorised to pay the amount claimed, namely, \$8,107.07, and the Legislative Council is accordingly invited to approve of this recommendation.

W. L. HEAPE,  
Officer Administering  
the Government.

2nd November, 1944.

#### PAPERS LAID.

The COLONIAL SECRETARY (Acting) laid on the table the following documents:—

Report of the New Widow's and Orphans' Fund for the year 1943.

Report of the Governing Body of the Imperial College of Tropical Agriculture and the Principal's report to 31st December, 1943, and the accounts for the year ended 31st August, 1943.

Social and Economic Aspects of Drainage and Irrigation Schemes—No. 2 East Demerara—by Mr. H. D. Huggins, M.Sc. (Leg. Co. paper No. 23—1944).

Post Office (Undelivered Postal Packets) (Amendments) Regulations, No. 13 of 1944.

#### GOVERNMENT NOTICES.

##### INTRODUCTION OF BILLS

The ATTORNEY-GENERAL (Mr. E. O. Pretheroe) gave notice of the introduction of the following Bills:—

The Georgetown Town Council (Extension of Borrowing Powers) Bill, 1944.

The Georgetown (Valuation and Rating) (Special Provisions) Bill, 1944.

The COLONIAL TREASURER gave notice of the introduction of the following Bill:—

The Excess Profits Tax (Amendment) Bill, 1944.

Notice was also given that at a later stage it would be moved that the Bills be read the first time.

#### INCREASED POSTAL REVENUE.

The COLONIAL SECRETARY (Acting) gave notice of the following motion:—

THAT with reference to the Officer Administering the Government's Message No. 18 dated 31st October, 1941, this Council approves of the proposals for increasing the revenue of the Post Office Department as set out in the Message under reference.

#### WAR BONUS TO GOVERNMENT PENSIONERS.

The COLONIAL TREASURER gave notice of the following motions:—

THAT with reference to the Officer Administering the Government's Message No. 17 dated 19th October, 1944, this Council approves of the payment of temporary war bonus to all pensioners of this Government wherever resident (including Widows and Orphans' Fund Pensioners) whose pensions do not exceed \$720 per annum on the scale set out below with effect from 1st January, 1944:—

15% on the first \$240 per annum  
10% on the next \$240 per annum  
5% on the next \$240 per annum

#### SURTAX ON TONNAGE AND LIGHT DUES

THAT with reference to the Officer Administering the Government's Message No. 19 dated 1st November, 1944, this Council approves of a surtax of fifteen per centum being levied on the amount of tonnage and light dues which shall be collected during the year 1945 under section 18 of the Transport and Harbours Ordinance, 1931.

#### REFUND OF IMPORT DUTY

THAT with reference to the Officer Administering the Government's Message No. 20 dated 2nd November, 1944,

this Council authorises the refund to Messrs. Booker Bros. Drug Stores of import duty amounting to \$8,107.07 in respect of imported ingredients used in the manufacture of Limacol and Ferrol, exported in the year 1942.

### ORDER OF THE DAY.

#### VLISSINGEN LIEN.

Mr. GONSALVES asked and the COLONIAL SECRETARY laid over replies to the following questions:—

Q 1.—What was the amount payable by the proprietors of lots in Lacytown in respect of the Vlissingen Lien? What amount has already been paid?

A.—The original amount of the loan was \$202,837. This has been reduced to \$191,021 by capital repayments made by the proprietors of the lots from time to time. The net amount due is repayable with interest at the rate of 3% per annum with a sinking fund charge of 1% per annum over a period of 50 years commencing from the year 1897, in which year the first levy of rates in respect of the debt was made.

Q 2.—When will the proprietors of lots in Lacytown be fully relieved of the payment of the said lien?

A.—The final levy of rates on the lots will be made in the year 1946.

#### GEORGETOWN TOWN COUNCIL (EXTENSION OF BORROWING POWERS) BILL.

The ATTORNEY-GENERAL: I ask leave to introduce and beg to move that the Georgetown Town Council (Extension of Borrowing Powers) Bill, 1944, be read the first time.

Mr. WOOLFORD seconded.

Question put, and agreed to.

Bill read the first time.

#### GEORGETOWN, (VALUATION AND RATING) SPECIAL PROVISIONS BILL, 1944.

The ATTORNEY-GENERAL: I ask leave to introduce and beg to move that the Georgetown (Valuation and Rating) (Special Provisions) Bill, 1944, be read the first time.

Mr. WOOLFORD seconded.

Question put, and agreed to.

Bill read the first time.

The ATTORNEY-GENERAL: I give notice that at a later stage or a subsequent meeting I shall ask leave to move the second reading of both Bills.

#### EXCESS PROFITS TAX (AMENDMENT) BILL, 1944.

The COLONIAL TREASURER: I ask leave to introduce and beg to move that the Excess Profits Tax (Amendment) Bill, 1944 be read the first time.

Mr. Austin seconded.

Question put, and agreed to.

Bill read the first time.

The COLONIAL TREASURER: I give notice that at a later stage or a subsequent meeting I shall move that this Bill be read a second time.

#### GEORGETOWN TOWN COUNCIL (EXTENSION OF BORROWING POWERS) BILL, 1944.

The ATTORNEY-GENERAL: In moving the second reading of this Bill—

A Bill intituled an Ordinance to make provision for the extension of the powers of the Georgetown Town Council to borrow money on overdraft from their Bankers

very little explanation is required. In 1935 the Georgetown Town Council did what so many did before them and that was to raise money on loan. They had statutory authority to raise that loan under the Georgetown Accumulated Taxes and Rates Ordinance, 1935, and under the provisions of that Ordinance that loan is repayable in twenty-five years. But there is a provision stating that it is the option of the Town Council at any time after giving six months'



notice in the Gazette and one daily newspaper to redeem the loan any time after the expiration of ten years. The Town Council desires to exercise that right and to redeem the whole loan at the earliest opportunity. I do not know exactly the reason why. I presume it is to their financial advantage. If that is the case, it is a remarkable tribute to the Council's financial control in war-time that it is in a position to redeem a loan which was issued at the very height of peace.

The amount of money required to complete the redemption of the loan is \$398,000, but the Town Council is able by means of its Sinking Fund and other ways to produce that sum less \$38,000. As the Council itself has not sufficient funds to meet the whole amount, this Bill is introduced inviting this Council to authorize the Georgetown Town Council to borrow on its current account an overdraft from the Bank of the very minor sum of \$38,000. That will be enough for the Town Council to repay the whole amount of \$398,000 and so be clear of this loan which was raised in 1935.

Provision is made in Clause 2, subclause (1) to authorize the Town Council to borrow this amount of \$38,000 from its bankers. Subclause (2) simply provides this: Under the Georgetown Town Council Ordinance the Town Council is authorized to borrow from its bankers on current account by over draft a sum not exceeding \$100,000. Clause 2 merely states that the \$38,000 borrowed under this Bill shall count as a portion of that \$100,000 which the Town Council is permitted to borrow without any other authority. Under another authority by the Governor in Council the Town Council is able to exceed that \$100,000. In this particular case that question does not arise of borrowing a further sum for such purpose as defined under the Ordinance and, therefore, special statutory provision is required. I know no details of the scheme, and I see the hon. Mem-

ber for Georgetown South (Mr. Gonsalves) is in his seat who, I have no doubt, will have something to say on this matter. In order to give him an opportunity to speak I beg to move that the Bill be read a second time.

Mr. WOOLFORD seconded.

Mr. GONSALVES: The hon. Attorney-General has outlined the objects of the Bill. Unfortunately when the original loan was granted there was a clause in the Ordinance giving the Town Council the right to redeem after ten years the amount due on that loan. The Town Council gave notice of its intention to exercise that right, but found it rather difficult to meet the whole amount while, however, it had the greater portion. It is short by \$38,000, and in order to put itself in order to get the money to pay off that loan this Bill is being brought to be passed by this Council. The hon. Attorney-General has made some fair comment with regard to the Town Council being able to raise all that money. I suppose the people who had funded the debt thought it best to pay off the Town Council rather than to pay 6 per cent. interest on it. I suppose that in a large way contributed to the Town Council being in a position to have so large a sum. It seems to be a wise financial policy not only on the part of those who owed the accumulated debt but on the part of the Town Council. I accept the compliment paid the Town Council by the hon. Attorney-General in asking that this Bill be passed. I hope there will be no objection to its passage and that it will receive the favourable consideration of this Council.

Mr. de AGUIAR: It is nobody's business what the Town Council wants to do, but this way has never been correct to me. I quite agree that the Town Council wants to get rid of this embarrassment around its neck, but is the Town Council going to pay a higher rate of interest on this overdraft which we are talking about? We have

not heard anything about it. We have not been told what arrangements have been made in order to borrow this money. One would have thought it prudent if the Town Council had said, "Here is an opportunity we have to redeem this accumulated debt, as we have all this money which the rate-payers were very good to pay—and I am speaking as a ratepayer—but let us finish off our road programme. We are short \$38,000: let us borrow \$100,000 use \$38,000 to pay off this accumulated debt and the balance to be applied to our road programme." They would have been able to borrow that money at a cheaper rate of interest than, perhaps, borrowing this small amount from the Bank. We have not been told anything about the rate of interest.

Mr. GONSALVES: I do not quite appreciate my hon. friend's difficulty. When the Bill was passed he was a Member of this Council and agreed to power being given to the Town Council to redeem the bonds after the expiration of ten years. The time has come and if we do not redeem the bonds we will have to pay the bondholders interest for ten years at  $3\frac{1}{2}$  per cent, whereas the amount of this shortage of \$38,000 can well be repaid within two or three years.

Question put, and agreed to.

Bill read the second time.

The Council resolved itself into Committee and considered the Bill clause by clause.

Bill passed without amendment.

The Council resumed.

The ATTORNEY-GENERAL: As this Bill has not been amended, I beg to move that the Georgetown Town Council (Extension of Borrowing Powers) Bill, 1944, be read a third time and passed.

Mr. WOOLFORD seconded.

Question "That this Bill be read a third time and passed" put, and agreed to.

Bill read a third time and passed.

GEORGETOWN (VALUATION AND RATING)  
(SPECIAL PROVISIONS) BILL, 1944.

The ATTORNEY-GENERAL: I now rise to move the second reading of the following Bill:—

A Bill intituled an Ordinance to authorise the Georgetown Town Council to confirm an incomplete draft valuation list; to provide for the reassessment of certain lots; and for other purposes incidental thereto or connected therewith

This Bill requires a rather lengthy explanation, but as a matter of fact it is very simple. Section 132 (3) of the Georgetown Town Council Ordinance says: "On or before the 15th day of November in each year the Town Council shall submit to the Governor a copy of the Estimates for the following year." Section 17 (1) of the Georgetown (Valuation and Rating) Ordinance, 1942, says that the Town Council shall prepare a draft valuation list and, when all objections against assessments and all appeals against decisions on objections have been finally determined, shall confirm and sign that valuation list. It is quite obvious that the Town Council cannot send the Estimates to the Governor before that valuation list is confirmed and signed. I understand the list is complete. That is to say, every lot in Georgetown has been assessed and the valuation entered in the valuation list. But a considerable number of objections were made, many of which were determined but some are not determined, and there is still time for appeals to the Magistrate and from the Magistrate to the Appeal Court under the Georgetown (Valuation and Rating) Ordinance. Therefore the Town Council finds itself in the position that either it cannot obey Section 132 of the Georgetown Town Council

cil Ordinance or it cannot obey Section 17 of the Georgetown (Valuation and Rating) Ordinance. The Town Council has now come to this Council and asks what to do as one or the other of those provisions cannot be obeyed. The Town Council suggests that the draft valuation list in the very state it is at a certain date be confirmed and used as the valuation list for the year 1945. Actually the Town Council only has two alternatives, the one I have mentioned and the other is to use the list it has been doing for the last seven years, and that is to base the 1945 assessments on the old appraisements made in 1937.

I think there is no one in this Council who does not agree that the 1937 appraisement is now hopelessly out of date and, therefore, the Georgetown Town Council itself suggests what I think is right and proper to do. Let the Town Council confirm the existing valuation list in its present unfinished condition. Do not mistake me when I use the word "unfinished." It is only unfinished in that objections can be lodged and appeals to the Magistrate and to the Supreme Court can still be made. It is not unfinished in the sense that anything is left out. The list itself is complete. Every lot appears in that list, and every lot is valued in that list. The only thing unfinished is the fact that certain ratepayers in Georgetown, if they so desire, can appeal to the Magistrate and then to the Supreme Court. That list may be accepted as the valuation list for next year because the vast majority of the ratepayers are quite satisfied, having made no objection and entered no appeal. They have accepted the figures entered in the valuation list, therefore we can say that the vast majority are only too glad to accept this way out of the difficulty. Therefore the Bill provides in clause 3 that on a blank day in November the valuation list, whatever state of preparation it has now reached, shall be confirmed in the way set out in the Bill. If hon. Members agree to that then the rest of the Bill deals with matters arising out of that.

The first thing is that if you confirm the valuation list in the ordinary course of events you can have no appeal against an assessment or against a decision on an objection. Such an act would have the effect of removing the right of appeal from a number of people who have already entered and those who still have the right to enter objections. Therefore provision is made in clause 6 for the preservation of the rights to make objections and enter appeals.

Clause 4 deals with the increase or decrease in the value of any lot during 1945. During the year any owner of a lot whose property had decreased in value could ask that it be re-assessed. Similarly, if by the addition of an extra building the City Engineer thought that the value of a property had increased the new value would be entered on a supplementary list, but it would have no effect as far as the payment of rates and taxes in 1945 is concerned. The change would only become effective in 1946. That is identically the position as it would be if the valuation list had been complete in the ordinary way.

Clause 5 deals with the deterioration of property. The trouble is this; that it was 1942 when the Council passed the Valuation and Rating Bill, but there is no valuation list agreed upon and confirmed and in operation. If there had been, it means that anybody who, during the two years preceding, had property which had depreciated would have had it re-assessed. Therefore this new valuation list will come into effect on the 1st January, 1945, and it is only fair that anybody whose property had deteriorated since January, 1943, should have the right to put in a claim for re-assessment in exactly the same way as if the Ordinance had come into operation at the time intended.

That deals with the question where anybody has the right of appeal and makes objection and succeeds, and the

new figure is entered in a supplementary valuation list. Perhaps for the benefit of the Town Council I may draw attention to one possible cause of confusion. There will be two supplementary lists. The first is the ordinary one which will exist now under clause 5, but that clause introduces another one which deals solely with ratepayers who objected to valuations or had appealed against valuations and fresh assessments had been made. Then clause 7 provides that whatever the new assessment is it shall be entered in a supplemental valuation list and a note of the alteration made in the valuation list. Sub-clause (2) provides that wherever that addition is made it shall take effect as from the 1st January, 1945. That is necessary because we are confirming a list which people have already objected to. If that is done and a new value is put on the list the question arises: what about the payment of taxes and rates? Clause 8 deals with that position. It says that persons in Georgetown shall pay their rates and taxes in the coming year in the ordinary way on the figure which now appears in the valuation list, but if they have entered objection or appeal and either the objection or the appeal alters the assessment, then if the assessment is reduced the Georgetown Town Council shall repay to them the difference in the amount of the assessment, or alternatively, if the assessment is increased, the Town Council shall have the right to call upon those persons to pay the difference as if it were arrears of rates. I think that is quite a fair arrangement. In short the Council says: accept the valuation as it stands, carry on with your appeals or objections, and whatever happens we will put the new value on a supplemental list, and either the Council or the ratepayers shall have the benefit of whatever the ultimate decision is, but do not hold up the whole payment of rates and taxes merely because a certain limited number of appeals and objections are outstanding. I now formally move that the Bill be read the second time.

Mr. WOOLFORD seconded.

Mr. J. A. LUCKHOO: I think the Attorney-General has explained quite fully the reasons for the introduction of this Bill. If the Town Council is to collect rates and taxes on the new assessments it is necessary to have such a measure in view of the fact that many objections to the assessments are still pending and cannot be disposed of before the 15th November, the date fixed by law for the Council to submit its estimates to the Government. There are one or two amendments which I will move in the committee stage so as to make the reading quite clear.

I think that many persons who have lodged objections to the assessments are not aware of the fact that in 80 or 90 per cent. of the cases they will have to pay less taxes and or rates for the coming year, and after the Council has sent in its estimates and announced what rates and taxes it will collect for the ensuing year I believe that a great many of those objections will disappear.

Mr. GONSALVES: There are one or two matters which may be discussed in Committee, but with regard to the purpose of the Bill itself, as has been explained by the hon. Attorney-General, the position is that since the assessments have gone before the Town Council by way of objections there has been only one appeal lodged, and I understand that that has only been done for the purpose of gaining time; it is not in the nature of a serious appeal. So that the assessments of the Committee which were subsequently dealt with by the Council have been 100 per cent. accepted by those persons affected by the decisions of the Assessment Committee.

In regard to the Bill itself it will be necessary when dealing with clause 2 to consider whether it is sufficiently explicit of what the position is. The draft valuation list has already been

prepared and submitted to the Council, and objections have been lodged in respect of that draft valuation list. Whether it is correct to say that it is in course of preparation when it has already been prepared, in view of the fact that there may be appeals, is a matter for consideration. The Attorney-General may explain in Committee. The object of the Bill is to enable the Town Council to frame its estimates on the basis of the assessed value and send its report to the Government before the 15th November, as required by the original Ordinance. Since it is possible for Government to assist the Town Council to get the Bill through so as to levy rates and taxes on the new valuation list, I think we should reserve for further discussion the clauses I have referred to.

Mr. de AGUIAR: I do not propose to say very much. I have spoken on Town Council legislation on so many occasions in this Council that so far as valuation and rates are concerned I propose to postpone whatever I have to say until 1946 when the new system comes up for review again. I have merely risen to draw attention to what seems to me to be an omission. There is no reference in the Bill to the payment of interest, whereas under the Town Council Ordinance it is provided that where taxes are unpaid after a certain date the ratepayer has to pay interest. An appeal against an assessment may take 6 or 9 months to be decided, and the ratepayer may have to pay more or the Council may have to make a refund. Is the ratepayer going to be charged interest if he has to pay more? That question is bound to arise later on.

Mr. GONSALVES: If the hon. Member looks at the Town Council Ordinance he will see that a ratepayer is not liable for interest for non-payment of taxes until after the 15th February next year. There is no fear of anybody being called upon to pay interest in respect of 1944.

Question put, and agreed to.

Bill read the second time.

The Council resolved itself into Committee to consider the Bill clause by clause.

Clause 2—Interpretation.

Mr. J. A. LUCKHOO: I move the deletion of the words "is in course of preparation by the Committee" in the third line of the clause. The draft valuation list is defined in the Georgetown (Valuation and Rating) Ordinance, 1942, and had been fully prepared before the 30th June. I therefore cannot see how in this Bill it can be referred to as being in the course of preparation. I know the reason why those words have crept in—because of what is intended to be conveyed by clause 3 (1) (2), and probably clause 7. When we reach clause 3 I will move an amendment which will make it quite clear that the draft valuation list means the draft valuation list which has already been prepared. I do not know whether the Attorney-General has considered the words "in course of preparation" in relation to the meaning of the words "confirmed draft list as amended by the Council." I think those words are in conflict with what has already been done.

The ATTORNEY-GENERAL: I have had to spend very many hours on this Draft Bill. Actually, as hon. Members are aware, the procedure under the existing legislation follows substantially that obtaining in England. The first thing to note is that the expression "draft valuation list" is not defined in the Principal Ordinance at all. It is used in this Bill and deliberately used because it is not defined in the Principal Ordinance. What is defined in the Principal Ordinance is "draft list" which means "the draft valuation list which the assessment committee is required to prepare

under section nine of this Ordinance." In England there is a series of cases which show that a valuation list remains a draft valuation list until such time as it is confirmed by the Council. It is the act of confirmation which converts it into a current list. When the Town Council appends its certificate showing that all the requirements of the Ordinance have been satisfied and three members have signed it, the list ceases to be a draft list and becomes the current list for the year. But until all objections have been decided it remains a draft list. If that were not so why have this Bill at all? If the Town Council wants this Bill it is because the draft list is not completed.

Mr. LUCKHOO: I think the Attorney-General is mistaken about the interpretation of the words "draft valuation list," because in section 2 of the Ordinance of 1942 "drafted list" means "draft valuation list," and it seems to me that one cannot very well say that the draft valuation list has not been prepared. If it had not been prepared by the 30th June, 1942, the Town Council would have had to come back to this Council to get power to prepare that list.

Mr. GONSALVES: It seems to me that when that clause was drafted the Attorney-General might have been under the impression that the list had not been prepared and therefore he inserted the words "in course of preparation." It struck me when I read it, and after reading the section of the Principal Ordinance referred to by the hon. Nominated Member (Mr. Luckhoo) that the words "in course of preparation" required some amendment. I do not desire any legislation to be passed which might place the Town Council in difficulty in regard to this matter, because I have to confess that since the Council discussed the question of changing its system of assessment it has had many difficulties in regard to the passing of the necessary legislation and subsequent amendments and extensions from time to time. I do

hope that now that we are reaching the final stage there will be no further difficulties. My first impression was that the words "in course of preparation" might relate to the Council but not to the Assessment Committee because the Committee has completed its preparation.

The ATTORNEY-GENERAL: The Committee cannot finish their work until they know the results of the appeal. The hon. Member himself says that an appeal has been entered. As long as that appeal is pending the list cannot be complete.

Mr. DIAS: What strikes me as being peculiar about the argument is this: According to the Attorney-General's interpretation the draft valuation list is complete when the Town Council finally approves. The Council can only approve or disapprove if there is an appeal before the Council. In the majority of cases property owners have not taken any notice at all of the assessments. In certain respects the list is complete and in certain other respects it is not, because the Town Council is still considering appeals. We cannot have a list which is prepared at one time and unprepared at another. If the argument is that until those appeals are decided the draft valuation list is not complete, then what about the other 75 per cent. of cases in respect of which there have been no appeals? Where no appeal has been made the Council confirms the assessment, so that there is a list which is 75 per cent. complete. The definition does not relate to the entire Bill, and may be altered to apply only to those assessments from which there are appeals.

Mr. LUCKHOO: May I draw the Attorney-General's attention to section 13 (4) of the Ordinance of 1942, which says:—

(4) The Council shall hear every objection to the draft list and for that purpose shall be deemed a court within the meaning of the Evidence Ordinance

and shall have the same power of summoning witnesses, enforcing their attendance and compelling them to give evidence and produce documents as the Magistrate's Court possesses under the Summary Jurisdiction (Petty Debt) Ordinance and any Rules in force in that Court.

It must be a complete draft. The draft list is converted by confirmation into a valuation list.

The ATTORNEY-GENERAL: I completely agree with what the hon. Member has said. The hon. Mr. Dias has asked what would be the position if 25 per cent. of the draft list is not completed and 75 per cent. completed? It is not the assessments which are confirmed, it is the physical thing called a list, and section 17 of the Ordinance says that when every objection has been heard and every appeal has been heard the Council shall confirm the draft list—the document—, and that it becomes the valuation list. By putting a confirmation certificate on it the Council converts it from a draft list into a valuation list, but until that certificate is put on it remains an incomplete draft list, but nevertheless a draft list. That certificate which accepts it as the current valuation list cannot be put on until every appeal has been heard.

The reason this Bill is before us is for this Council to authorise the Committee to put their certificate on before the appeals have been heard, and so convert the incomplete draft list into the current valuation list on the day this Bill is passed. I submit it is quite correct to say that the list is in course of preparation, because if any objections succeed between now and the day this Ordinance comes into force those figures have to be put in. Right down to the day the list is certified alterations may be made. The decision in respect of any appeal heard also has to be put in before the certificate is put on. That list will remain a draft list right down to the

last appeal. Today, by this Bill, we are authorizing the Town Council in spite of what the Ordinance says to convert that draft list into the current valuation list. We are giving the Town Council that extra power now. If we take out those words as suggested where are they? What list are they going to confirm?

Observe very carefully clause (2) of this Bill and look into the Principal Ordinance for the meanings of various expressions. You will not find there the words "draft list". For that reason the words "draft list" are not used, but the words "draft valuation list" are used in order to draw a distinction to show there is something curious about this Ordinance to put people on their guard. Look into the main Ordinance, there is but one exception—this exception—and that is the list which the Town Council is now preparing. Until all the appeals have been heard and the decisions written up the list is in course of preparation. I do ask this Council to leave those words in, otherwise you will have chaos at the last minute.

Mr. deAGUIAR: I do not want to profess any knowledge of the law, but I am somewhat confused as an ordinary layman listening to the various arguments put forward. I am interested as one of the objectors. I see Section 9 of the Ordinance refers to the preparation of a draft list, and Section 10 says "The draft list when approved by the committee shall be signed by the Town Clerk who shall forthwith cause printed copies thereof to be exhibited at the Town Hall and at two or more conspicuous places in every ward, and notice that the draft list has been prepared and so exhibited shall be published."

The ATTORNEY-GENERAL: That has been done.

Mr. deAGUIAR: Yes; the original assessment list. I was in the midst of all this. I came into the picture under

Section 11, and my hon. friend on my left (Mr. J. A. Luckhoo) fought me under Section 13.

The ATTORNEY-GENERAL: May I ask what the hon. Member objects to?

Mr. de AGUIAR: I object to the assessment of my property on the draft list as published.

The ATTORNEY-GENERAL: The hon. Member objects to the draft list as completed and published. The answer is, the draft list has been prepared but it cannot be completed until all objections have been heard.

Mr. EDUN: As I understand the hon. the Attorney-General, it means this: From the printing of the valuation list to the final hearing of appeals is one process. When all the objections have been heard the list then becomes a valuation list. If that is so, then the hon. the Attorney-General is right. If you take out the words "in course of preparation" then the whole thing falls to the ground.

The CHAIRMAN: The hon. the Attorney-General is not prepared to accept the amendment.

The ATTORNEY-GENERAL: The position is this: The Town Council has moved an amendment which I cannot accept. It is the centre of the Bill. The Law Officers have a whole lot of work and if the Town Council does not have their Bill passed I do not mind. It is up to the Town Council entirely.

Mr. GONSALVES: There is an American song which says "Lay that pistol down." I do not like that song which the hon. the Attorney-General likes to sing in so far as the Town Council is concerned. Our difficulty is this. We must get our estimates completed, which we will begin to consider to-morrow and continue on Thursday, and we must have it completed and in legal form and, therefore, the requirements of the law must be observed. The law says, we

must send in a report before the 15th November showing our estimates and the amounts proposed to be levied for taxes and rates on the assessed value of properties. Unless we have the opportunity of being able to say what the assessed value on that list is, there are going to be difficulties. The Ordinance speaks of appraised value, which is different from assessed value. As I have got it clear from the hon. the Attorney-General, he recognizes that this Bill is an emergency measure for a particular purpose, and if that has to be done in respect of the year 1945, it seems to be quite possible that further legislation may be brought forward which may put in order, perhaps, anything that has been omitted or overlooked at the present time in regard to this particular Bill. For instance, there are certain other provisions not in the present Bill which had been sent up by the Town Council to Government and not included here because, as I understand, they introduce certain questions which require more serious thought. As it is required to have this measure immediately, it is thought best to leave those questions over until later when the whole matter can be thoroughly gone into. If that is so and it is intended to give way to the Town Council's desire in regard to the other provisions referred to in the draft Bill which was sent up, it would be possible for anything discovered to be followed up as the result of the passing of this Bill and put right in subsequent legislation which may be introduced with the assistance of the hon. the Attorney-General. If I can hear from the hon. the Attorney-General that the position can be met, I suggest that we try and get this Bill through. It is necessary to get it through before the 15th November. For myself it is necessary to get it through before tomorrow. I feel satisfied that this Bill becoming law enables the Town Council to fix the estimates of revenue and expenditure and to say what is proposed to be levied as taxes and rates for 1945.



The ATTORNEY-GENERAL: With regard to what the hon. Member has said, it is quite true that two provisions have been omitted from the Bill as submitted by the Town Council. Those provisions relate to two things—firstly the Town Council provided that a copy of the valuation list should be deposited free of charge with the Registrar. The Bill was received so late that it could not be put before the Executive Council. The Registrar was to be ordered to do something without the executive charge, and it had to be left out because we had no authority to put it in, as it was not considered by the Executive Council as yet. The second omission was a little clause—I hope I am in order to mention it—in respect of one particular lot which was omitted from the valuation list. The fact that one lot had still to be assessed meant that practically the whole of the original Ordinance had to be re-enacted in this Bill to provide for that single lot. I spoke to the Town Clerk and asked what lot was omitted and the answer was “a lot belonging to Government.” In order to save eight pages of draft legislation I told him to put some value in the list and be done with it. I also directed the Director of Public Works as Government Nominee under the main Ordinance to keep an eye on the figure to be put on the list. Those are the only two provisions left out from the original draft Bill—a provision for the Registrar to file without fee a copy of the valuation list and a provision for the Government lot omitted from the valuation list. Apart from those there is no other provision, and I cannot give an undertaking that the Executive Council will agree that the Registrar must accept the valuation list without a fee. The principal Ordinance says the Town Clerk shall do it, and I do not see why the Town Clerk must not continue to do it instead of the Registrar. I will bring the matter before the Executive Council.

Mr. JACOB: I am a little puzzled over this argument. I think this Council as at present constituted has the Legal Adviser to the Town Council

and another legal member who acts for the Town Council and the Mayor, all legal lights on the one hand, and the Attorney-General on the other hand. When all these legal experts begin to disagree, I wonder what is the reason. I have never been satisfied with regard to the method of levying taxation by the Georgetown Town Council. I have spoken very strongly over that matter during the last four or five years. It would appear that this may be a special plea for gaining time to allow an unsatisfactory system to continue. I do not know. But as a small ratepayer of Georgetown and as a Member of this Council I urge upon this Government to do all it can to allow the new system to come into operation without any further delay. I do not think any disagreement by all the legal experts here should make this draft Bill remain over for any length of time. One hon. Member, who is a Member of the Executive Council and who has taken a very keen interest in the valuation of properties in Georgetown, has spoken too. There is a lot of disagreement, but if this Government is correct—and I am inclined to think the hon. the Attorney-General is correct—I ask that his advice be taken and we proceed with this matter.

Mr. J. A. LUCKHOO: I wish to assure the hon. Member who last spoke that there is no desire to postpone the coming into force of this measure in order that the Town Council should collect rates on the old assessment. It is not a question of a division of opinion because of that in view. We all desire that this Ordinance be passed. I am ready to give way to the hon. the Attorney-General, but it seems I am going to be the person who will have to fight the interpretation of this particular clause later on. I can foresee that. One hon. Member is not here, but I am quite sure that he is going to raise the question at a later stage. I am not going to press the amendment if the hon. the Attorney-General does not deem it fit to accept the same. Let it

go through for what it is worth. I will have probably to defend the construction of it at a later stage.

Mr. GONSALVES: Like the hon. Member who has just taken his seat, I do not wish to take up any attitude which will delay the passage of this Bill. I am sure the last person who would like to know that his interpretation of the clause is wrong is the hon. the Attorney-General, and I feel certain that with this strong conviction that he is absolutely correct the Council cannot go wrong when the time comes to interpret the clause. With that in view, like the hon. Nominated Member (Mr. Luckhoo) I would ask for no division. I do not wish to do anything to hinder this Bill going through.

Mr. DIAS: I would like to make an observation in answer to what was stated by the hon. Member for North-Western District. He is under a misapprehension as to the attitude of the Council in this matter, and I was waiting quietly to see a Member of Government answer him. The answer is, the Town Council has communicated with Government in writing requesting that this Bill be put through with great urgency in order to prepare the Estimates for next year and also not to retard the coming into force of the new Rating Ordinance. That is the position. That is a statement Government should have made and not a Member of the Council here. I revised that letter. I saw it when it was despatched to Government. The hon. Member must disabuse his mind of any views that the Council is attempting in any shape or form to hold up the measure.

Mr. GONSALVES: I would like to say that what the hon. Nominated Member has said is correct.

The ATTORNEY-GENERAL: The original Bill was submitted by the Town Council. It is quite obvious that

they themselves submitted that the draft valuation list should be confirmed.

The CHAIRMAN: The amendment being withdrawn, the question is "That Clause 2 stand part of the Bill."

Question put, and agreed to.

Clause 3—Power of committee to confirm incomplete draft valuation list.

The ATTORNEY-GENERAL: I have spoken to the hon. Member for Georgetown South (Mr. Gonsalves) and he has assured me that the date is the 14th. I move that the word "fourteenth" be inserted in the blank space in the 4th line.

Mr. J. A. LUCKHOO: I move that after the words "confirm the draft list" the words "as amended by the decision of the Council" be inserted. Certain objections have already been dealt with in which the assessments have been reduced and some confirmed. It seems to me, Your Excellency, that if we confirm the draft list it may be interpreted that it is the draft list as originally prepared, because the Assessment Committee had in the course of their duties to prepare a draft list and those who have already objected may have again to lodge objections. It seems to me beyond doubt the Committee has to confirm the draft list as amended by the decision of the Town Council.

Further in subclause (2) I move that the words "be the valuation list completed as aforesaid" be substituted for the words "deemed to be."

Mr. GONSALVES: I would like to support the hon. Member. I hope the hon. the Attorney-General would see his way to accept it. It certainly makes it clear that when this Bill is passed at least the list which will be confirmed will be the list of the valuations which

existed on it with or without any appeals or objections that may have been heard or taken in respect of them. As regards the date, the 14th having been already mentioned in the Bill it will be in keeping with that to insert that date in the clause. I do hope the hon. the Attorney-General will accept the amendment as suggested.

The ATTORNEY-GENERAL: If hon. Members look at the first one they would see reproduced word for word Section 17 (1) of the principal Ordinance which says, when certain events have happened the Town Council shall do so and so. This clause says notwithstanding those events have not all happened nevertheless the Town Council shall do those things set out in Section 17 (1). I do not at the moment know what benefit the amendment will be. The Town Council never mentioned that in the draft at all.

Mr. J. A. LUCKHOO: The point is this: Section 17 speaks about "As soon as all objections or appeals against decisions on objections, to the draft list....." In subclause (1) the words "confirm the draft list" are used, the very words appearing in Section 17. It may be considered that those words do not cover the objections which have been already heard and determined, and so I suggest, Your Excellency, that to state "confirm the draft list as amended by the decision of the Council" will make it clear what draft list in clause 3 (1) means. If those words are not incorporated then draft list would bear the same meaning as in Section 17 and when confirmed would be the valuation list. It does not really alter the Bill as worded but makes clear what draft list is referred to.

The ATTORNEY-GENERAL: I must ask for time to consider it. It is quite obvious we are cutting off anyone from appealing successfully to the Magistrate and the Supreme Court.

Mr. J. A. LUCKHOO: I do not quite agree,

The ATTORNEY-GENERAL: This is a financing tax bill which takes five or six weeks to prepare at Home. I was asked to do it in one week. If there is to be any amendment I ask for it to be in writing.

Mr. GONSALVES: When the words "confirm the draft list" are used in the clause it is not certain whether it is meant the draft list with the amendments of the assessment as passed by the Council. Several of those objections have gone to the Town Council since the original list was published, and the list has been amended, the valuation placed in the original assessment by the Committee being amended by that placed by the Council. If you are to accept the list as it stands now, having passed the Council with the amended values in it, as that intended to be covered by the list, then the clause will be all right, but having regard to the fact that the first part says "Notwithstanding that all objections, or appeals against decisions on objections, to the draft valuation list or to all divisions thereof separately exhibited have not been finally determined....." I read that last part to mean "confirmation of the list originally published without any amendment." If I am wrong, then the amendment would be covered, but I do not see, like Mr. Luckhoo, any word which indicates that the original list has been amended.

I do not wish it to be said that the Town Council or myself is not grateful to the hon. the Attorney-General for endeavouring to get this Bill through for us. He has been rushed in the matter and, the fact that he has done it, I imagine he had to put aside other Bills of Government in order to give the Town Council's first attention. I am most grateful to him for having given that much of his time, but he will appreciate that any difficulties the Town Council may consider and really anticipate it is only right that they should be mentioned now and brought to his notice. I think this is the proper time to do so. Unless he is told we may be told later "You

knew of the difficulties and mentioned nothing about them." I have done so today assisted by other Members of Council. I hope there is not going to be any feeling about it. I hope there will be no feeling of antagonism in regard to this Bill, because the hon. the Attorney-General will appreciate the difficulties of the Town Council in the matter. If the hon. the Attorney-General can see eye to eye with us as regards the amendment, as there is no violation of the drafting of the Bill. I suggest the amendment may be accepted.

The CHAIRMAN: As the hon. the Attorney-General finds difficulty in accepting the amendment, it will be wiser to pass the Bill from the Town Council as it is now and then have an amending Bill if difficulties are found in its operation. As the hon. the Attorney-General has said, this is a taxing Bill and amendments cannot readily be accepted. My advice is to get the Bill on the Statute Books now and make the amendments afterwards.

Mr. J. A. LUCKHOO: I am not going to press the amendment. There is no greater admirer than I of the hon. Attorney-General's ability in drafting Bills for this Legislature. I have worked along with him in several matters and I can say quite clearly that he takes very great pains in searching the laws and in producing very good Ordinances here. I would be the last person to criticize his draft. I am only suggesting the amendment by way of help.

I have had to deal with these assessment appeals since they started early this year. I am still on them and I know the difficulties to be encountered from time to time. As Your Excellency has rightly said, we desire that this Bill should be put through and become law in order that taxes and rates may be collected. Later on if any flaw is detected in the law, even by the Attorney-General himself, I feel sure he would be the first person to bring forward an amending Bill.

The CHAIRMAN: Would you prefer that?

The ATTORNEY-GENERAL: I would very much prefer that. The position is this: There is a draft valuation list. The Town Council have heard a number of objections, upheld some of the assessments and changed others. Whatever change is made is entered on the draft list. They go on hearing objections and amending the draft list, and that is the reason why in the definition it says that "draft valuation list" means the draft valuation list which, at the commencement of this Ordinance is in course of preparation by the Committee. I think the combined effect of that definition and clause 3 means the draft valuation list in the state it is on whatever date we fill into the blank space. It is suggested that the word "fourteenth" be filled into the blank space before the word "November." Any alterations made after that date will be entered in a supplemental list. I think it is quite clear, and it is certainly evident that it means that the Committee shall confirm the list as it is on whatever date we fill in. I do affirm that if there is any oversight or slip in this Bill I would be the first to move in Council an amending Bill.

The CHAIRMAN: If that is acceptable on the understanding that amendments would be moved if necessary, I will put the question for the adoption of clause 3.

Clause 3 as amended put, and agreed to.

Clause 7 (1) was amended by the insertion of the word "fourteenth" between the words "the" and "day" in the first line thereof.

The Council resumed.

The ATTORNEY-GENERAL: I move that the Bill be read a third time and passed,

Mr. WOOLFORD seconded.

Question put, and agreed to.

Bill read a third time and passed.

EXCESS PROFITS TAX  
(AMENDMENT) BILL, 1944.

The COLONIAL TREASURER:

beg to move the suspension of the Standing Rules and Orders of the Council to enable me to move the second reading of the Excess Profits Tax (Amendment) Bill, 1944.

The COLONIAL SECRETARY seconded.

Motion put, and agreed to.

The COLONIAL TREASURER: I move that the following Bill be read the second time:—

A Bill intituled "An Ordinance to amend the Excess Profits Tax Ordinance, 1941, by extending the time within which assessments, additional assessments and claims for funds may be made."

The object of this Bill is very clearly set out in the long title, and in the statement of Objects and Reasons by the Attorney-General there is further detailed explanation, so that there is little for me to add. I may say this: that as Members are aware, the operative provisions of the Excess Profits Tax Ordinance are the same as those of the Income Tax Ordinance. In other words the Excess Profits Tax Ordinance legislates for the making of assessments, returns, appeals and so on by reference to certain specific sections of the Income Tax Ordinance. Section 41 of the Income Tax Ordinance is one of the sections which in this way applies to excess profits tax. It says that assessments and additional assessments may be made at any time within two years after the expiration of the year of assessment.

The first thing to be noted about that is that the year of assessment has

a particular meaning in regard to income tax but, strictly speaking, it has no meaning with regard to excess profits tax. Income tax is collected by reference to years of assessment and years preceding years of assessment. That is to say a man is taxable in the year of assessment, 1944, on his income for the year preceding the year of assessment. In the case of excess profits tax the man is liable in respect of the chargeable accounting period as defined in the Ordinance, and that chargeable accounting period is any period of 12 months for which he definitely makes up his books. Section 41 does not really provide a correct definition of what should be done in the case of excess profits tax. The next thing is that two years is far too short a period. In the case of income tax the Administration has for a long time endeavoured to have the two-year period increased, but owing to some complications and some discussions which were going on in regard to amendments of the law in other respects nothing has yet been done. The time has now come when we must take some specific action in regard to the excess profits tax.

One of the principal taxpayers under the excess profits tax is a mining concern which became liable for the first time in respect of its chargeable accounting period, the year 1942. As the law now stands there will be no power to make an assessment or an additional assessment on that concern in respect of the year 1942 after the expiration of the current year, 1944. These excess profits tax calculations are extremely complex. It takes years to arrive at decisions, and although in a number of cases the Administration may make and have made what are known as provisional assessments, it is quite clear that the power to assess, re-assess and, if necessary, to make refunds should be extended for a much longer period than two years. Similarly, in every instance where companies in this Colony are connected

with companies in England it may take a very long time indeed to go through all the complexities between the tax in the United Kingdom and that of this Colony, and for that reason also we should provide for a longer period than two years.

The provisions of this Bill are that the period of two years should be extended to five years after the end of any chargeable accounting period. Conversely, Members will see there is a sub-clause which provides that just as the Administration will have power to make additional assessments, so also the taxpayer will have the power to claim a refund within a period of five years if he is found to be over assessed.

I wish to invite the Council's attention specifically to clause 3 because it seeks to make this Bill completely retrospective as from the commencement of the Principal Ordinance. Retrospective legislation of this sort may be considered improper in some respects, but I submit that it is not so in regard to excess profits tax. Excess profits tax is levied during the period of the war years when increased profits get into people's hands directly as a result of the war. The level of excess profits is supposed to balance from year to year by reason of the provision in the Ordinance known as deficiency relief. A taxpayer who in one year is made to pay excess profits tax and the following year proves that his profits are below standard, can get a refund from the revenue of the amount he paid equivalent to the deficiency. The taxation is supposed to extend equitably throughout the period of the year, and that is why it is completely desirable that an amendment such as this should take effect *ab initio*.

This Bill is urgent and is brought before the Council in this form for certain consequential amendments which are obviously necessary. Similarly there may be other consequential amendments

of the Excess Profits Tax Ordinance itself, but there has been no time to work out those consequential amendments, and I certainly would not have been able to get the Attorney-General to accept them at short notice. Consequently this Bill is merely to extend the period from 2 to 5 years, and any further amendments which may be necessary, both in the Income Tax Ordinance and the Excess Profits Tax Ordinance, will be brought up at a later stage. I now formally move that the Bill be read a second time.

The COLONIAL SECRETARY seconded.

Question put, and agreed to.

Bill read the second time.

The Council resolved itself into Committee and considered the Bill clause by clause without discussion.

The Council resumed.

The COLONIAL TREASURER: I move that the Bill be now read a third time and passed.

The COLONIAL SECRETARY seconded.

Question put, and agreed to.

Bill read a third time and passed.

INCREASED REVENUE FOR POST OFFICE.

The COLONIAL SECRETARY: Sir, I beg to move:—

That with reference to the Officer Administering the Government's Message No. 18 dated 31st October, 1944, this Council approves of the proposals for increasing the revenue of the Post Office Department as set out in the Message under reference.

Members of the Council will be aware that from time to time there have been increases in the salaries of the postal employees, and quite recently the Anomalies Committee's recommen-

dations have further increased the expenditure under this head. In order, therefore, to offset the existing deficit between expenditure and revenue Government is asking this Council to increase some of the postal rates, poundage on inland postal orders, and commission on inland and overseas money orders. The deficit in the Post Office is approximately between \$80,000 and \$100,000, and it will be seen from the Message that if these increases in postal rates and commissions on inland postal orders and money orders were approved the resulting increase in revenue would be somewhere in the vicinity of \$28,000. It does not mean, however, that we shall entirely overtake the existing deficit, but we shall recover approximately 40 per cent. of the amount.

The proposal is set out in the Message that we should increase the postage on inland letters from 2 cents for the first oz. to 3 cents, and 2 cents for each additional oz. or part thereof. It is estimated that if this is approved the resulting increase in revenue would be \$26,000. Now it may be said that if we increase the postage on inland letters those persons who send circulars, notices and accounts by post would prefer to send them by hand rather than pay the increased postage, so I make haste to add that the postage on printed matter, such as monthly accounts, notices and circulars remains as it is at the present time at 1 cent. The change will only affect letters posted locally, on which the increase will be from 2 to 3 cents. In adjusting these rates Government has not acted in a haphazard manner but has taken into consideration postal rates charged elsewhere, and in particular the neighbouring Colonies of Trinidad and Barbados where the rates now suggested are actually in force.

Consequent on the proposal that inland letters should pay an increased postage rate there is a further proposal that on postcards the postage should be increased from 1 cent to 2 cents.

That is necessary because, if that were not increased, I suppose persons would send postcards rather than write letters as they do at the present time. It will be observed that embossed postcards will be sold at the cost price of 2 cents each. There will be no charge for the card itself which will be provided free of cost.

A further proposal is that there should be an adjustment in regard to the postage of newspapers. The present rate is 1 cent without a supplement, and 2 cents with a supplement. Just how the Post Office is at the present time able to decide whether a wrapped newspaper contains a supplement or not I do not pretend to understand, but it does seem to me to be more simple to have a charge of 1 cent each (which, of course, is no increase on the present rate) on newspapers whether they contain supplements or not. Here there is a further proposal that embossed newswrappers should be sold at 5 for 6 cents or 5 for 12 cents, depending on whether one likes his newswrappers thick or thin. The increased revenue in respect of postcards is estimated at \$400.

Further proposals are in regard to the fees charged for registration. There are two fees, one for registered local letters and one for registered letters going overseas. For local registration the present charge is 4 cents, and for overseas 6 cents. Now there is really no difference in the labour involved in registering these letters and dealing with them through the postal service. The proposal therefore is to have one rate in future which will be the higher rate of 6 cents. It will also be more simple to have one lot of embossed registration envelopes to be sold at 8 cents each.

A further proposal is that there should be an increase on the five highest denominations of inland postal orders which are issued up to a maximum of \$5. The five highest denominations are those mentioned in the

Message, and there will be a slight increase in the poundage. Members will observe from the Message that on a postal order of the value of \$1.44 it is proposed to increase the poundage from 3 cents to 4 cents. The poundage increases up to 6 cents on an order of the value of \$5 on which the present rate is 4 cents. In addition to increasing somewhat the revenue from internal postal orders the idea of Government is to discourage the issue of those orders because they are sometimes fraudulently negotiated, and to encourage persons to use the inland money order system. Under the money order system it is also proposed that there should be a slight increase on the commission charged. It is proposed that on money orders not exceeding \$10 in value the commission should be 10 cents, with an additional cent for every dollar up to a maximum of \$100. If approved the increase in revenue under this head will be \$600.

There is a further proposal that the commission chargeable on overseas money orders should also be increased, and that there should be a charge of 16 cents on orders not exceeding £2 in value, and a further charge of 8 cents for every additional £ or part thereof. In this connection I may add that for Overseas Money Orders  $1\frac{1}{2}$  per cent. of the amount is paid to the country of destination, hence you will note that British Guiana revenue is about 11.2 cents for £2 or 5.6 cents per £. On the reverse the poundage of the British £1 sold in British Guiana is 9 cents — 5 cents going to local revenue and 4 cents accruing to the British Post Office. Should this Council deem it proper to approve of this motion, it is not expected that effect could be given to it before possibly the second half of 1945, for the reason that we have to order stamps of different denominations and there will have to be some amendment in the Inland Post Office Forms. It is therefore probable that only one-half of the amount stated in the

Message will be collected during 1945 for the reason stated. I move the motion standing in my name.

The COLONIAL TREASURER seconded.

Mr. EDUN: I have been listening carefully to the reasons adduced by the hon. the Colonial Secretary for the motion. In view of the fact there is a surplus of \$6,000,000 anticipated, I am thinking whether or not the *status quo* of revenue collected should not be disturbed at the moment. There is a deficit of between \$80,000 and \$100,000. The idea is to collect about \$28,000. That means that here is a piecemeal attempt in the collection of revenue which will create hardship on the inhabitants. What is the reason for haste at the moment? There is a surplus of \$6,000,000. Raising the revenue from each letter posted by the inhabitants from two cents to three cents will be considered by the common people as an imposition at this time when there is a surplus of \$6,000,000. What is the reason for it? If the reason is to make every department pay for itself, then we have to examine the question on a very comprehensive scale. That will disturb the *status quo*. We must examine the Customs Duties, the system of collecting revenue. Why bring it now when we have to collect it in 1946? I think this matter should be deferred for further consideration by a Committee in order that we should examine during the consideration of the Annual Estimates what is our financial position. Why then rush this imposition at this moment? For that matter, supposing we ask what about the Transport and Harbours Department where there is a deficit? That will necessarily mean that we have to raise the fares. We will have to raise more revenue from the products coming by the railway. In that way we can go on multiplying the instances in every Department. Why this sudden rush at the moment to collect more revenue



in the Post Office Department because we have to pay more salaries?

But there is that surplus of \$6,000,000 lying there idle, and you want to add \$23,000 more. I am beginning to feel suspicious that there is something wrong. Is there not a surplus of \$6,000,000? Is it a matter of its existence on paper? Is there no tangibility in the thing? If there is, then I say this is not the time to tax every person who will post a letter to pay one cent more for its postage. Perhaps, you may have noticed that we are encouraging the workers on the sugar estates to have letters going to them through the post. In the past they had no such facility. We are trying to mark the ranges, the rooms, the sections, etc. in order that they should communicate with the other sections of the people and also to receive letters. Would it not mean then, if we are encouraging them to correspond, more letters from the workers to other workers? But this will mean that you will be taxing them on that encouragement. I disagree with the whole principle of piecemeal collection of revenue. There is a reason for it. Is there a sudden breakdown in the Postal Department? Can we not pay the employees at the moment? Surely that is not the reason. There must be some other obvious reason which I do not know. But to tell us at this moment you want to collect more revenue without examining the whole comprehensive question at the end of this year is the wrong way to go about it. The motion should be deferred, and let us consider the Message in due course when the Annual Estimates are being considered.

Mr. JACOB: I was hoping to hear what Your Excellency's advisers had to say in this matter. So far as I am aware we, the Elected Members of this Council, have three of our number in your Executive Council to advise you on matters of this kind, but it would appear that there is disagree-

ment in your Executive Council, and so in order to strengthen your hands you have come to this Council to get an opinion as to whether this increase—

The PRESIDENT: To a point of order! There is no disagreement in the Executive Council. I think I ought to tell you they were unanimous and I am not catering an opinion in the Legislative Council.

Mr. JACOB: I am glad to hear that. I am very glad to hear the Executive Council unanimously passed an imposition of this kind at the present time. I am entirely opposed to this motion. Your Excellency's Message, No. 18, starts off:—

"The cost of operating Post and Telegraph Services is at present considerable and Post and Telegraph Expenditure is, and has been for some time past, much in excess of Post and Telegraph Revenue."

While introducing this motion, the hon. Mover stated that the deficit is approximately about \$80,000 to \$100,000. I have grown so accustomed to getting vague and incorrect figures from this Government that I have made up my mind whenever the opportunity presents itself to scrutinize your statements and figures and that very carefully. I have been looking at the Budget Statement by the hon. the Colonial Treasurer, and I have been looking at the hon. the Colonial Treasurer's note on the present and prospective financial position (Legislative Council Paper, No. 22 of 1944). I find from those documents that there is an anticipated surplus of \$5,965,345 at the end of 1943, and I find too that there is going to be an increase on that figure by the end of this year. What that increase is, no estimate has been given of it. I challenge the first two lines of Your Excellency's statement and I challenge also the statement by the hon. the Colonial Treasurer that the deficit is \$80,000 to \$100,000. I wonder how those figures were arrived at?

The COLONIAL TREASURER: I made no statement. What statement of mine the hon. Member challenges?

Mr. JACOB: I am sorry; the hon. the Colonial Secretary's statement. I would like to enquire how those figures were arrived at. How the overhead charges were apportioned? Whether it is up to the end of this year or last year, or what period? One hon. Member who has spoken asked for the reason. I am going to ask for the reason too. Why this suggested increase? But before I do so, basing what I am going to say now on the first two lines of Your Excellency's Message and the approximate figures, when I look at the hon. the Colonial Treasurer's Budget Statement for 1942 and 1943, dated 18th November, 1942, page 1 it says:

"Financial position 1942—The estimates for the current year, as finally approved by this Council, provided for an expenditure of \$7,874,038 against revenue of \$7,734,375 with a resultant deficit of \$139,663."

That is as much as your Treasurer anticipated, a deficit of \$139,663. Looking at his note in 1943, the surplus was actually one and a half million dollars (\$1,500,000). In 1942 the surplus was increased from 1941 by over \$2,000,000; that is, in 1941 the total surplus was \$2,440,933, and at the end of 1942 it rose to \$4,461,641. In 1943 it further rose to \$5,965,345. That shows an increase of over \$2,000,000 in 1942 and over \$1,500,000 in 1943. That shows Government's accounting method, its method of preparing estimates and its method of advising this Council as to what the revenue and expenditure will be, and what the surplus or deficit will be. Certain hon. Members may smile because the figures are on the right side. But the figures may have been on the wrong side. If they had been on the wrong side, I think, this Council would have approved of an increase of taxation particularly when that taxation is going to

hit the poor man very heavily. But I am wondering and I believe there is some reason. All this talk about social welfare, educating the people and giving them an opportunity to read and write is all so much nonsense. This is one of the reasons why this Colony will never advance under existing circumstances and control by the present administration. Here you are encouraging people to read and write and to correspond, and then you propose to increase the postal rates by 50 per cent on letters and that on post cards by 100 per cent. How can one reconcile these facts with the plain blunt statement that you are endeavouring to improve the condition of the working people. What is more it has been stated that business concerns will be allowed the present facility of sending forward bills and accounts at the present rate; they will not have to pay the proposed increase. These firms are making huge profits all the time, but because they have the facility of using their messengers they are not going to be taxed. Certainly not, because you are afraid to tax them. They are bossing this Government; they are not to be taxed at all, but the poor man who does not get his letters direct and who is put to all inconvenience in travelling and writing is to be taxed. He has to pay more for paper and other writing materials and further is to pay more for his stamps in addition to the delays in receiving his letters and post cards.

For the last four or five years I have pleaded with this Government to extend the facilities for posting letters and the delivery of letters in all parts of the Colony, particularly on well managed and controlled estates—sugar, rice, coconut, etc. Perhaps you do not know, sir, but let me give you this detail. Pln. Ruimveldt is not a mile from this Council Chamber. If a worker at Pln. Ogle writes a worker at Pln. Ruimveldt, that letter has to go to the Manager's house, be examined by him, examined by his headmen and then thrown somewhere for several days

before it actually gets to the addressee. Government finds it impractical, supported as it is by the Executive Council, to deliver letters not a quarter-mile from a post office to the addressees. Those letters have to be handled by two, or three, or possibly four persons before they get to the addressees. Government finds it inconvenient to make direct delivery, but finds it convenient supported by your whole Executive Council, including a Labour leader, Nominated Members and Elected Members, to increase the postage. I am ashamed to think Government continues its present method when there is so much talk about social welfare and educating the poor man. That is all hypocrisy. From my seat here I intend to tell this Government straight out that its action is being watched. It is not fair to the people; it is not fair to those who contribute to this Government by contributing to its revenue. It is grossly immoral that you should at this time, when you have such a huge surplus and expect a bigger one at the end of this year, seek to increase taxation.

At the beginning of the year all sorts of statements were made that revenue and expenditure were going to go up. I have criticized Government expenditure during the year sufficiently. Government finds it difficult to print the debates of this Council so that reference cannot be made to them, so that its actions cannot be thrown back in its face. Why should this Government adopt such methods? Government is not acting honourably to the people of this Colony. I can say so no stronger than I have said it. One thousand telephones more at least can be taken up and so augment the revenue of the Post and Telegraph Services of the Colony, but Government cannot do that. I wonder how Government arrives at this \$80,000 to \$100,000 deficit? What proportion of the salaries and wages is charged? Maybe I know nothing about figures and accounts, but I say Government knows less. Government experts on

financial matters have made a hopeless mess of things. Every year Government is not able to put forward proper estimates before this Council. They are always out by millions of dollars.

Reference has been made to bringing our postal rates in line with Barbados and Trinidad—why not Jamaica and the other West Indian Islands? It suits the Colony to think about Barbados and Trinidad at the present time, but I do not think that the rates you propose to levy compare favourably, with those in Jamaica or the other West Indian Islands. Perhaps you will confirm or deny what I say. I am entirely opposed to the raising of this \$26,000 by additional revenue on letters and \$400 on post cards. Fancy the Officers of this Government have the time to go into the figures and put an increase of \$400 on post cards, \$500 on Registration Fees, \$10 on Enquiry Fees, \$600 on Poundage on Inland Postal Orders, \$400 on Commission on Inland Money Orders and \$100 on Commission on Overseas Money Orders. I am sure the Officers of this Government have a lot of time on their hands to go into such petty matters. If they had work to do and wanted to do real work for the improvement of the people and the improvement of the postal service in the delivery of letters and the improvement of the telegraph service, they would have seen that letters are delivered promptly to addressees, but certainly not because it is going to educate the people to their proper rights. That is what this Government is afraid of. This Government does not want people to be educated; it does not want to grant the people facilities for their moral improvement. It is true that here and there Government has granted a few increases in pay, but what it does against the people is more than what it does for them.

Your advisers are in favour of this increase. I want to say that I hope Government will not bring forward these proposals even if the motion is

passed. If you are short of money and want to tax those fortunate people who can afford to pay, no one can be opposed to it, but this burden is going to fall on those who are less able to pay. While it looks small, an increase of one cent on letters and postcards, you have to consider what are the wages of these people. I am saying that the people who earn from one shilling and sixpence (36 cents) per day and are not getting six days' work per week will not be able to pay this additional charge. I have known cases where telegrams have been delivered days after and as a result were of no use. I have known cases where letters have been held up for days and when delivered were of no use. I have related such cases over and over again regarding the delivery of letters not a mile from this Chamber and not a half mile from a Post Office. I urge on Government that rather than increase the postal rates for God's sake make it better for people to receive letters and as a result you will find the revenue will increase. I think, if the Post Office Department is well managed and there are better telephone, telegraph and postal services there will be no deficit in that Department, and I doubt there is any real deficit if the matter is carefully gone into. I strongly oppose the motion and hope the proposals will not be brought forward.

Dr. SINGH: I just want to make one or two observations on this matter I am surprised at the motion coming before this Council at this time. I felt there was always the tendency in this Council to reduce all postal charges so that the inhabitants of the country would have freer correspondence and there would be the means of encouraging education thereby. These increased postal rates will have the tendency to destroy everything we have in view for the good of the people. If the reason is, as you say, the deficit in the Department, then other means can be devised to raise that money. We have specially increased the Income Tax to

meet such a contingency in order not to tax the poor people more. That is why this Council agreed when the various proposals were put forward. For that reason I cannot support this motion.

Mr. JACKSON: No one views with complacency the duty of paying more for his privileges than he had to pay before. As a matter of fact the wealthier the man the more reluctant he is to pay any increase on what he paid before. It is an inherent fact that the more a man has of this world's goods the more he wants. I am not surprised that the hon. Member for North-Western District should take up the position he has assumed in connection with this matter. Personally I feel that instead of regarding the attempt by Government to educate the people and to inaugurate social services for their benefit as nonsense, I would rather think of what he said in connection with the small increase that is to be made on letters as nonsense.

I do not think there is need for all this talk about an increase of one cent on the postage on letters, and the apparent desire to help the poor and make them rich by saving a cent on the postage of letters appears to me to be nonsense. The hon. Nominated Member on my right (Mr. Edun) speaks about the big surplus and says that there is no need to take away the privileges of the poor man in this way. As a matter of fact if I had my way I would spend every cent of the surplus in opening the interior and bringing population to the Colony so as to enable us with our great food production to supply the people who will come in with the things they need. To speak of using up our surplus to meet every little need is to take a very paltry view of the whole situation, and believe me when I say that I should be perfectly satisfied if the whole amount of the surplus was spent as I have suggested.

Mr. JACOB: To a point of order. I do not think my friend is speaking on the motion.

Mr. JACKSON: I would be perfectly satisfied if a good deal of that surplus was spent in clearing up the North West District (laughter) and inducing a large number of settlers there and industrializing the whole place. (Mr. Jacob: Hear, hear). I do not think this is the first time increases on the postage of letters have been introduced in this Colony. I remember that we had to pay 2 cents on our postcards, and other Colonies had to do so. I think we were the last Colony to return to the old rate. If the necessity arises for us to go up one bit more I think we ought to. I do not think there will be any reduction in the number of letters that will be posted, and I support the motion.

I understand that we have no proper financiers in the Legislative Council; our financial officers, we are told, are no good. I wonder if the hon. Member who said that was allowed to run the Government, as he evidently seems to have the desire to do, he would be in a position to have the country well opened up and everything done according to his way, and record a great balance whenever he has to give an account of his stewardship. I have as much sympathy as any man, and more than many, for poor people because I am poor myself, but I will not stifle my conscience. At any time when I see something being done for the general benefit of the Colony, to reduce to a certain extent the deficit of any Department, I will always support it. Consequently I support the motion.

Mr. PEER BACCHUS: I am opposed to any increase of revenue as proposed by this motion. I must confess that I am disappointed, and I think Government is ill advised to attempt to increase postal revenue at this time. I think Government has forgotten that the Post Office is a public utility service, and for the first time I am hearing that its expenditure is not balanced with revenue. I do not think Government would be so hold as to make that comparison in regard to other Depart-

ments. We would then find the revenue of the Colony in chaos. Government is endeavouring to collect additional revenue to the extent of \$28,000 to reduce a deficit in the Post Office Department of between \$80,000 and \$100,000. I quite agree that salaries have been increased, and no doubt that has increased the deficit of that Department if there was any before. We all know that some of the increases in salaries are temporary. I refer to war bonuses. No doubt that is the increase the Colonial Secretary had in mind. The motion does not propose an increase of these rates for a period, and my experience with Government is that when an increase is approved it is never removed again or very seldom.

The greater part of the \$28,000 is to be got from the increased postage on ordinary letters—\$26,000. I agree that most of that sum will be paid by those who can less afford it. I would not go as far as the hon. Nominated Member who has just taken his seat and who said he would like to see the cent taken off so that the poor would get richer. If Government was driven to the necessity of collecting revenue to meet Colony expenditure as a whole I could appreciate such a measure, but not when there is a deficit in a single Department which happens to be a public utility service. How far is Government going to stretch that argument? It is not fair to single out one Department and say that its revenue does not balance its expenditure. I ask that the motion be deferred for 12 months when I hope Government will not have any more war bonuses to pay, and the arguments of the Colonial Secretary will fall to the ground.

The COLONIAL TREASURER: I would like to intervene at this stage because the debate has taken a rather curious turn which I never expected. It started with some remarks by the hon. Nominated Member, Mr. Edun, who said he deprecated this piecemeal method of raising revenue, and went on to talk about the existence of a

surplus. Strangely enough I entirely agree with him. Actually what happened was this: The Budget statement from which the hon. Member for North Western District (Mr. Jacob) has quoted, and which I delivered on the 1st December, 1943, set out certain revenue proposals for introduction in the budget of the current year, and one of those proposals was this very increase in postal rates which is the subject of the motion before the Council. If hon. Members would lend the hon. Nominated Member a copy of the Budget statement he would see on page 3 it is stated:—

“Finally, it is proposed to increase the inland postal rates by the introduction of the following new schedule:—

Letters, 3 cents for first ounce **plus 2 cents** for each additional ounce or part thereof.

Postcards, 2 cents.

Registration Fee, 6 cents.

Enquiry Fee, 6 cents.

Newspapers and other printed matter,  
—No change.

The proposed new rates are the same as those in force in Trinidad and Barbados, and are lower than those current in the United Kingdom. The additional yield from this source is estimated at \$25,000.”

That statement was delivered on the 1st December, 1943, and it was the last of a large number of budget proposals for the current year. Let us cast our minds back. Those proposals included among other things a very large reduction in Customs duties—on cocoa, butter, evaporated milk, cotton, and artificial silk goods, by which there was a loss of revenue of over \$325,000. Those proposals also included as a measure of relief, the reduction or deletion of a large number of licence duties. Members will remember that dog licences in country districts were removed, butchers' shops licences and ox cart licences, etc. were reduced. Hon. Members will also remember that among those budget proposals was a very large increase in the rates of

income tax, therefore it will be seen that this is part of a general scheme of budgeting for the current year. The reason why it was not proceeded with at the same time was this: First of all we had a lot of work to do in the early part of 1944. Many of these changes take some time, and we found when the time came to introduce this resolution that it was administratively impracticable to put it into force at that time. I must also confess that Government knew it was controversial, and it was felt that it would be better deferred until the budget for next year. The point I wish to make is that this is not a sudden decision on the part of Government based particularly on the fact that there is a departmental deficiency in the Post Office.

Mr. JACOB: May I enquire whether those proposals were not made in view of the fact that there was an estimated deficit of \$674,107 for the year 1944? Will the hon. Member say that he still anticipates a deficit to that extent?

The COLONIAL TREASURER: Of course not. The hon. Member has read my note on what the position will be, so he knows.

Mr. JACOB: Therefore what you are saying now is not relevant.

The COLONIAL TREASURER: I did not interrupt the hon. Member's remarks.

The PRESIDENT: I think you had better sit down and let the Colonial Treasurer finish.

The COLONIAL TREASURER: The hon. the Sixth Nominated Member (Mr. Edun) referred to the surplus of six million dollars, and asked why does Government wish to increase any revenue item, and particularly one like this? Here again I must ask him to cast his mind back. Does he not remember—

Mr: EDUN: What I meant was this: now and not at the Annual Estimates?

The COLONIAL TREASURER: I have partly answered the hon. Member already, but I must give him the full answer. He will remember that when the question of increasing income tax came up those Members of the Council who were opposing the increase of income tax used precisely the same argument. They said: "You have two million dollars, why should you worry to increase income tax rates?" What did the hon. Member say then? He said: "Oh, no, that surplus must be kept. You must go ahead with increased income tax." Now, of course, when we are continuing the budget scheme and trying to collect some money where it can properly and appropriately be collected without harming people, the hon. Member says we should use our surplus up. The hon. Member is not consistent. Actually, although we have a surplus we must try to increase our revenue where we can in order to meet our expanding expenditure. The increase in the Post Office expenditure is not temporary. Hon. Members know that we have increased permanently the salaries of subordinate employees of that Department. It does impose a heavy burden which, if it can be collected in revenue, should be collected.

The hon. Member for North Western District (Mr. Jacob) talked about chaos if every Department were made a self-balancing Department. Well, of course —

Mr. JACOB: I never said that; it was the hon. Member for Western Berbice (Mr. Peer Bacchus).

The COLONIAL TREASURER: I beg your pardon. Of course no Government would ever try to do that. There are one or two so-called Departments which are not Departments at all but are public utility services run by the Government, and which ought, if

possible, to be made to pay their way. One is the Post Office, another is its sub-Department, the Telecommunications Branch, and there is also the Transport Department. Those are not administrative Departments but public utility services run by Government, and their receipts should balance their expenditure if that can be done. If it cannot be done then general revenue has to meet the difference.

I cannot say for certain whether there is a deficit of \$80,000 or not. That is an estimate made by the Post Office Department. Anyone can see at a glance that the Post Office or the Telecommunications Branch does not pay. He can also see at a glance that the charges for telephone rents are lower than anywhere in the West Indies, and that the inland postage rates are lower than in the West Indies. I cannot speak of Jamaica but they are lower than in Trinidad and Barbados, and much lower than in the United Kingdom. I do not believe that these increases are going to inflict any great hardship on individuals of the poor classes. They may, of course, cause an increase in the expenditure of trade unions and bodies like those who send out large numbers of letters, but I cannot for one moment say that they are going to make any great difference in the ordinary life of the community. I hope hon. Members will support the motion as being part of the budget proposals for this year to be carried forward.

Mr. PERCY C. WIGHT: I regret to say I cannot support the motion. I am satisfied that it should be deferred. We are subsidizing lots of things, and it looks to me that the war will be over before the end of next year. That is my prophecy, and I think it is much too petty a matter to be brought before the Council and occupy so much time. I am in agreement with the suggestion that it should be deferred.

Mr. de AGUIAR: I think the Treasurer has dealt with a number of points which I had intended to raise in connection with the remarks made principally by the hon. the Sixth Nominated Member (Mr. Edun) and the hon. Member for North Western District (Mr. Jacob). I have risen to accept the challenge issued by the hon. Member for North Western District and to say quite publicly, as one of Your Excellency advisers, that I agree entirely and I am here to-day to cast my vote in favour of the motion for the reasons which I will give. I do not believe in playing with politics, and if hon. Members wish to allow an item like this to raise political issues they will find me joining issue with them. I have listened in and out of season in this Council and elsewhere to so much talk about poor helpless men and that sort of thing, but when I analyze the position I find there is absolutely no merit in the representations made. I suggest that there is none at all in the representations made here to-day.

Let us analyze this particular case. What does the additional charge of one cent on a letter mean to the poor helpless men we have heard so much about? First of all let us find out who he is. According to the figures it is expected that this increase of \$26,000 will be provided by 2,600,000 letters in one year at one cent each. Then we hear about the poor helpless man. As a commercial man I know that my desk is full of letters coming in from the country. I do not know whether the shopkeepers who deal with my firm from day to day are the people whose cause Members are pleading. I suppose several other merchants are in the same position. I do not know that the average sugar worker writes 10 letters a week or a month, and that the additional cent will make so much difference to him. I would like to know how many letters he writes per week and how much the additional charge will mean to him? When we are increasing the price of sugar, rice or flour by one cent per lb. and Members plead the cause of

the poor man one can understand, but when we are increasing the letter rate by one cent and Members introduce the plea of the poor man it is to me just political claptrap. I do wish that Members will not delay the time of the Council by arguing on matters of that kind. If they had advocated free postage they would have had a good wicket, because they would have been talking on something on which the Council would have been kept in debate for some days.

Mr. JACOB: I suggested that at the last Annual Session when I spoke on this very matter.

Mr. de AGUIAR: The hon. Member may have said so on that occasion but he did not say it to-day. He need not worry about free postage rates. I was only trying to draw him out. I do not think the Colony can afford free postage. I just mentioned it to show him that if he had suggested that he would have had something to talk about.

One hon. Member suggested that the Post Office should not be made to pay its way because it is a public utility service. I do not think there is any other Post Office in the world that does not pay its way. In the case of the United Kingdom Post Office I think its surplus is something like £8 million. I think this is about the only Post Office that does not pay. There may be one or two small ones in the Potaro, but I think this one should at any rate. I think we are getting a reasonably good service. We have had to increase the emoluments of the employees of the Post Office and it seems to me only right and proper that in order to assist the revenue of the Department the letter rate should be increased. We are not doing any more than what the people in Trinidad and Barbados have done. After all we are always comparing ourselves with those places. As far as I am concerned I am prepared to support the motion.



The COLONIAL SECRETARY: The hon. the Colonial Treasurer has dealt with the financial aspect of this matter very completely, and my hon. friend, the Member for Central Demerara has dealt with the suggestion by the hon. the Sixth Nominated Member and the hon. Member for North-Western District that this proposal will impose a hardship on the poorer classes and, therefore, I will not refer to those two matters to which reference has been made and to which I have referred. The hon. Member for North-Western District stated that the delivery of letters on the sugar estate at Ruimveldt was unsatisfactory. That may be so, but if he had asked the hon. the Sixth Nominated Member he would have been told that the matter is engaging the attention of Government. It is obvious that if one sends a letter addressed to a person at Ruimveldt where most of the residents are Indians, he must know that several Indians have the same name and some have what is known as a play-name, that they have no registered address as the rooms and ranges in which they live are not at the present time numbered, and that it is a matter of extreme difficulty to deliver letters under those conditions. We are trying to improve matters by having the rooms and ranges numbered, and it is hoped later on, as correspondents become competent enough to write their addresses together with the number of the rooms and ranges in which they live, we will be able to introduce a house to house delivery on sugar plantations. It will be quite impossible at the present time when these conditions do not exist.

Those are all the matters to which the hon. Members have referred. I do regret that the hon. Member for North-Western District should keep on referring to Social Welfare as nonsense. Whether he considers it nonsense or not, I suggest to him that it is not proper to make use of those remarks in this Council as they go outside this Council Chamber and outside the Colony. I

regret if our neighbours outside this Colony should learn that we regard Social Welfare as nonsense.

Motion put, and the Council divided, the voting being as follows:—

For: Messrs. Jackson, Dias, Austin, Critchlow, de Aguiar, C. V. Wight, Woolford, the Colonial Treasurer, the Attorney-General and the Colonial Secretary—10.

Against: Messrs. Roth, Edun, Jacob, Peer Bacchus, Dr. Singh and Mr. Percy C. Wight—6.

Motion passed.

#### TEMPORARY WAR BONUS TO GOVERNMENT PENSIONERS.

The COLONIAL TREASURER: I beg to move the following motion standing in my name of which I gave notice this morning:—

That with reference to the Officer Administering the Government's Message No. 17 dated 19th October, 1944, this Council approves of the payment of temporary war bonus to all pensioners of this Government wherever resident (including Widows and Orphans' Fund Pensioners) whose pensions do not exceed \$720 per annum on the scale set out below with effect from 1st January, 1944:—

- 15% on the first \$240 per annum.
- 10% on the next \$240 per annum.
- 5% on the next \$240 per annum.

This matter goes as far back as the 30th July, 1943, when a resolution was passed in this Council for the appointment of a Committee of the Council to consider the question as to whether war bonus to Government Pensioners should or should not be granted. I think hon. Members will recall that at that time Government was not generally in favour of such a matter. The position was this: Certain principles had been set out by the Secretary of State for the Colonies and sent not only to this Colony but other Colonies as well. At that

time the United Kingdom itself had not granted any war bonus to its own pensioners, and this Government was guided largely by those principles which were sent out by the Colonial Office. The principles and objections to the granting of war bonus to pensioners are strong, and I will not attempt to recount them now lest they should in any way influence the vote against the resolution which I am now moving.

But quite recently the whole matter has been reviewed in the United Kingdom, and as a result of a motion in His Majesty's Parliament the United Kingdom Government has undertaken to pay certain increases in the pensions of its own Government under a special Act of Parliament. The effect of that Act is that pensioners of the United Kingdom Government resident in the United Kingdom have been granted certain increases subject to certain specified conditions, which I need not go into now. That having been done, this Government and other Governments were invited to reconsider the whole position. Coincidentally the Committee of this Council to which I referred in speaking of the resolution of July, 1943, was sitting and its report was submitted to His Excellency the Governor in May, 1944. In that report the Committee undertook to recommend that Government should invite this Council to grant war bonus to pensioners, but made one condition which was new and certainly not in accordance with what was being done elsewhere in the Colonial Empire. That recommendation was that the bonus, if granted, should apply only to pensioners resident in British Guiana. I may say at once that since the passing of the United Kingdom Pensions Act this Government has been invited to undertake that if we ourselves grant a bonus to our own pensioners it should also be granted to our pensioners who are resident in the United Kingdom and who do not benefit under the United Kingdom Act.

The other point in the Committee's report was that there were extremely generous scales recommended, commencing with 50 per cent. on the first \$240 and going as far as 5 per cent. on pensions of \$200. I am probably not doing the Committee an injustice in just extracting parts of the report in this way. That report was considered by Government and the Executive Council, and it was agreed that the best this Colony could do was to introduce the scale which is the subject of this motion. That scale is precisely the same as the one in force for Government Employees up to the 1st April, 1943, which has since been increased by two-thirds. Admittedly it is very low. That is to say, it will not confer any tremendous benefit on the pensioners to whom it applies. The maximum amount of benefit will be \$6 per month. That is to say, pensioners in receipt of \$60 per month will get \$6. That is the highest bonus that will be possible. The majority of small pensions under \$20 per month will only benefit to the extent of 15 per cent; nevertheless it will assist.

I have said before in this Council that a pension must not be regarded as a wage. It is in no sense a salary on which the beneficiary is expected to live. Pension is granted as remuneration for past services and may be large or small in relation to the extent of those services. Therefore, however small this benefit is, it will help to mitigate cases of extreme hardship. It is proposed to apply this war bonus scale to pensioners of the Widows and Orphans' Fund, who are not strictly Government pensioners but are paid in the case of the new Fund from special funds under a special Ordinance. They are specifically mentioned here in order to bring them within the scope of the resolution. Paragraph 6 of the Message sets out the cost for 1944 as \$32,300. It is expected, if the resolution passes the Council, to give effect to the proposal as from the 1st January, 1944. I do hope the Council will pass this resolution.

Mr. AUSTIN: I beg to second the motion. While I approve of it I am sorry that something more could not be done. I would like to enquire from the hon. the Colonial Treasurer as to whether Civil Servants who have been transferred abroad and are drawing a pension from other Colonies of over \$720 will participate in this proposal. I understand they will. Some of these gentlemen are ex-Governors getting a very happy pension from other Colonies and will yet be drawing from this country on their \$720. It will not amount to a very large sum, but I think to ask a man drawing a reasonable sum as pension to to receive \$4 or \$5 to augment his pension—

The PRESIDENT: Governors' pension is a very small one too.

Mr. AUSTIN: How does this compare with the Trinidad rate which has just been passed? 15 per cent. on the first \$240 seems to be very small.

Mr. EDUN: I am supporting the motion. I had wanted to second it.

Mr. WOOLFORD: I would like to make a few remarks as Chairman of the Committee which was appointed to examine this question. It is more with regard to procedure that I have risen to speak on a question of this kind. His Excellency the Governor appointed myself, Mr. Roth and, I think, Mr. Seaford as a Committee to examine this question. It was obvious a case in which the pension of Government pensioners was concerned. Mr. Seaford never functioned and Mr. Gonsalves was appointed in his place and I do not think we ever had the benefit of a meeting with him. Mr. Roth and I considered the matter. There was one difficulty which presented itself. Who were we to ask? We could not obviously ask Government Officers who are pensioners and we could not go to any source of information on the subject. We had very largely to form our own judgment on the matter. I do not know if hon. Members have

seen the report. I do not know whether it has been published. We have this extraordinary anomaly: A Committee of this Council has been appointed, its recommendations are put in writing, and this Council is being asked to make a decision, which it never had an opportunity of making before, without seeing the Committee's recommendations. I do not think it is the correct procedure. I do not know whose duty it was to put our recommendations before this Council, and of course, it is explainable when reference is made to the inclusion of everybody whether resident in this Colony or not by the Message and by the present proposal. Mr. Roth and I have recommended that those who are not resident in the Colony should be excluded from the benefit of this bonus because that was the expression of opinion in this Council. No one came forward and said this should not be and, therefore, our decision expresses the views of the several Members of the Council who spoke and whose remarks we found ourselves in general agreement with.

I do not think it is the proper procedure that this Council should appoint a Committee and it should be asked to make a decision of importance when the report of the Committee has not been laid on the table. I for one think that at least some intimation of our recommendations should be given, and so let each Member get an opportunity of knowing them. We gave reasons for our decisions. So far as I am concerned I will not serve on any Committee where the recommendations are not to be made known to Members of Council and Members are to be asked to make a decision on the matter. I think I am right in drawing the Council's attention to the fact that our recommendations say the proposal to increase or give war bonus to pensioners should take effect as from the 1st January, 1943. What was wrong with that? Has not the ordinary Civil Servant of this Colony received a war bonus on his salary? As a matter of comparison, I would be glad if the hon. the Colonial Treasurer would state when they got this proposal that

this bonus should take effect as from May. For what reason that should be? What is the justification for it? I think it would be better to postpone consideration of this proposal until hon. Members of Council have had an opportunity of examining our report. I think the proposal is mean and petty, and that is why I speak.

Mr. ROTH: I am in perfect agreement with the remarks of the Deputy President of this Council (Mr. Woolford). I have nothing further to add to what he has explicitly explained. I, therefore, ask that consideration of this matter be deferred until hon. Members have had an opportunity of reading the Committee's report because the difference is so radical from the findings of Government. I ask that Members of Council be given an opportunity of seeing the Committee's recommendations. With regard to the hon. the Colonial Treasurer describing as very charitable the outlook we took as regards small pensioners, that is quite true, because of what we discovered in the course of our investigations in the Office of the hon. the Colonial Treasurer. We confined ourselves only to pensioners resident in the Colony for the reasons stated by the last speaker. The matter came up a year ago and the majority of the Council was against pensioners resident outside the Colony getting a bonus. That is the reason why we confined ourselves to pensioners in the Colony which we found numbered 808 and their average pensions worked out at \$22.88 per month. There were 510 drawing an average of \$10.49 as pension, 191 with an average of \$27.96, 51 with an average pension of \$43.65, 31 with an average pension of \$73.80, 19 with an average pension of \$100.94 and six with an average pension of \$155.

According to the proposals now put forward by Government limiting the bonus to pensions of \$720 per annum, 752 pensioners live in the Colony and their average pension is \$17.88. What I want to stress is the fact that over 500

pensioners are drawing less than \$10.50 per month and an increase of 15 per cent. in these times is very small. We had recommended 50 per cent. to pensioners drawing not more than \$20 per month. I do ask that hon. Members of Council be given an opportunity of seeing our recommendations.

The PRESIDENT: I agree with the hon. speakers. The report of the Committee should have been circulated with the Message. I shall have that report circulated as soon as possible. There is this aspect of the matter as regards the suggestion that the bonus should be paid as from the 1st January, 1943, or from such date as when war bonus was paid to Civil Servants. As I remember the file, this Select Committee was appointed from Members of this Council because of representations made within the Colony. Therefore, this Select Committee considered the cases of those pensioners within the Colony and rightly too, but before this Committee reported we got instructions from the Secretary of State for the Colonies which affected more than those resident in the Colony. As a result of a change of policy in the House of Commons all the Colonies were requested to consider whether they would pay war bonus to those pensioners resident in the United Kingdom. One of the reasons why we have fixed the date from which it must be effective as the 1st January, 1944, is that it is the time when the new aspect came under consideration. One reason why we differ from the Committee who recommended that it should only apply to people resident in this Colony is that we have a direct request from the Secretary of State for the Colonies to the contrary. I just want to make that clear.

I do agree that it is improper to ask a Committee of this Council to make a report and then produce a recommendation quite different and not let the Council see the report. So if it is possible, Colonial Treasurer, can we get the report around to every Member and meet again on Friday? If hon.

Members meet at 2 o'clock on Friday we would conclude this debate.

Debate adjourned accordingly.

#### SURTAX ON TONNAGE AND LIGHT DUES.

The COLONIAL TREASURER: I beg to move the following motion:—

THAT with reference to the Officer Administering the Government's Message No. 19 dated 1st November, 1944, this Council approves of a surtax of fifteen per centum being levied on the amount of tonnage and light dues which shall be collected during the year 1945 under section 18 of the Transport and Harbours Ordinance, 1931.

This motion is a hardy annual, and I am moving it for the first time. The Transport and Harbours Ordinance, No. 30 of 1931, fixed certain specified rates as tonnage and light dues which shall be collected by that Department. It also gives power to increase those rates by resolution of this Council from time to time. In 1932 this Council enacted what was then called a temporary surtax by which 15 per cent. was imposed, but it was only for the year 1932. Each year since then we have asked this Council to undertake to approve of the same surtax being applied on those dues, and on every occasion we have said it is desirable to have the proceeds of that increase. I have to say that the same circumstances will exist in 1945 as exist in 1944. There is only one point I may mention. I think the time has come when that temporary surtax should be made permanent with one or more amendments made in the rates specified in the principal Ordinance. I beg to move the motion standing in my name.

Mr. AUSTIN seconded.

Motion put, and passed.

#### REFUND OF IMPORT DUTY.

The COLONIAL TREASURER: I beg to move the following motion:—

That, with reference to the Officer Administering the Government's Message No. 20 dated 2nd November, 1944, this Council authorises the refund to Messrs. Booker Bros. Drug Stores of import duty amounting to \$8,107.07 in respect to imported ingredients used in the manufacture of Limacol and Ferrol exported in the year 1942.

Your Excellency's Message, No. 20, sets out the circumstances of this case very fully, but I would like to add this: It will be seen that the reason for this motion is that Messrs. Booker Bros. are out of time in applying for the refund, but not only as a result of their own fault but because of an arrangement mutually come to between themselves and the Customs, by which there was delay in submitting the application for the rebate considerably after the time allowed by the Ordinance. That has happened on more than one occasion. On this occasion it was brought to the notice of Government that the provisions of the Customs Ordinance do not permit of a refund of import duty on goods used in the manufacture of local commodities which are exported, when the application is made more than 12 months after the date of shipment. That was brought forcibly to the notice of Government and, consequently, in order to put ourselves right we have come to this Council to ask specific permission by resolution to make this refund which is properly due. I formally move the motion.

Mr. AUSTIN seconded.

Motion put, and agreed to.

The Council thereafter adjourned until Friday, 10th November, 1944, at 2 p.m.