

each State houses the taxation staff under one roof with the State Commissioner as administrator, but the people are taxed in four different ways. The system is as logical, simple, and beautiful as a Chinese Josshouse. Probably Dr. Page and Mr. Bruce believed they were like the witches in Macbeth.

"Into the cauldron we shall toss the highly scientific Federal income tax together with the antiquated State tax. The State Commissioners will stir the mass hither and thither, and as a result a harmonious system will eventuate."

**SIX STEPFATHERS.**

But when the stirring process is stopped they will find that there still exists the aforesaid scientific Federal and antiquated State taxes. What is more, they will discover that the Federal income tax will not have gained in strength and scientific precision by presenting it with six stepfathers.

Dr. Page seems to like frequently repeating that little bit about the saving of administration expenses. But it is not so clear that the new system means asaving for the Commonwealth as a whole. If any real attempt at saving were undertaken the Commonwealth alone should improve the income tax.

The Commonwealth Government has committed the logical fallacy of composition. It believes that if each State works harmoniously in itself a harmonious Commonwealth will result. Unfortunately this is not the case, else there would be no wars and no reparations problem. A true national unity, both of feeling and of structure, can come about only by increasing, not decreasing, the powers of the central Government. And of these powers the most important is the power of the purse, the control of public finance.

Clause 10E of the taxation collection agreement between South Australia and the Commonwealth states that any increments in the wage of a Federal officer transferred to the State arising out of an accruing or existing right shall be paid by the Federal Government. But the Public Service Board recently decided that no eligibility for increments exists for officers where the due date for granting the increment is subsequent to date of transfer to the State.

**CHANGE OF NAME.**

There is either a latent contradiction here or the word "accruing" in the agreement means nothing. Anyway, the existing conditions cannot be called entirely just and favorable to the Federal officers thus transferred to the State.

On January 1, 1924, when the transfer of Federal officers to the State was completed, those Federal officers assessing the land and other Federal taxes except the income tax, received a rise in their wages, whereas their colleagues now under control of the State did not receive the increment. The remarkable fact is that most of these officers are doing entirely Federal work—that is, assessing the Federal income tax. It seems hardly fair that these officers should be penalised simply because an agreement has made them State employes for five years.

Their work has not been lightened; they are still assessing the most complicated tax in the world, only they are under a different boss. If saving of administration expenses means this among other things the Australian citizen, though in favor of economy, does not want expenses reduced in this manner.

The taxation tangle is a series of contradictions. In one phase of public finance Dr. Page advocates centralisation, in another decentralisation. A Royal Commission advises Commonwealth control of income tax, and the Government does the opposite. Transferred Federal officers are State in name, Federal in their work, and evidently between the two in their wages.

It is the duty of the Commonwealth Government to give the transferred officers a fair deal and not quibble over a change of name.

**DR. HERBERT BASEDOW FOR BAROSSA.**

Dr. Herbert Basedow, the only candidate contesting Barossa in the interests of the Country Party, in a speech at Gawler, said—

I have always been an independent man, and that is why I have associated myself with the party I consider to be the most independent. I detest the party system because it precludes the best men from standing for Parliament. A reform of our present antiquated electoral system would go a long way towards improving matters. We are considerably over-legislated for and the people's representation could be materially reduced without disturbing its efficiency. (Hear, hear.) Absolute majority is apt to impair legislative efficiency, and administrative genius yields to party influence. With the many difficulties which beset the coming Parliament, the interests of all will be directed towards the



Dr. Herbert Basedow.

development of our glorious country. And development there must be, for our burdens are shockingly great. Barely five million and a half people are carrying debts to the extent of £950,000,000. Only the strictest economy combined with widespread industry can re-establish our solvency. (Hear, hear.)

We must learn to exploit and utilise the boundless resources Nature has bestowed upon our land. (Hear, hear.) Our primary productions are capable of very considerable augmentation, and with them our industries, manufactures, and exports are so closely interwoven that prosperity in one means prosperity in all. Every endeavor should be made to direct the attention to the land, and people should be encouraged to develop it. Those who live in the country and are engaged in such work should receive every encouragement by reducing the railway freights on their products, and by establishing reliable markets both in Australia and abroad. Even from a railways' point of view reduced freights mean more patronage, more profits, and more revenue. (Hear, hear.) In regard to markets, co-operative associations, which are financially assisted by the Government, are proving wonderfully effective in other countries. Central depots, established in producing areas, increase the sales tenfold, the purchaser being able to obtain his article at half its previous cost without reducing the producer's price. In addition to supplying English demands, we should foster trade relations with the East. When in Java and Singapore recently some of the leading Chinese merchants told me that there is a good and constant demand for Australian fruit, dried, fresh, and preserved, but that our methods of advertising are quite inadequate. Another seriously neglected industry of our State, which is yearly going from bad to worse, is that connected with our mineral potentialities. (Hear, hear.)

There was a horrible falling off last year in our mining returns from the average of £1,000,000 to about one third of that; in fact, it was the worst year since 1898. South Australia used to enjoy the reputation of being the foremost producer of copper in the Commonwealth, but the figures fell from £106,000 to £73,000. Although several members of Parliament tried to prevent the collapse of the Walaroo and Moonta companies, the condemnatory official reports were responsible for the disaster. Now it appears the Government are prepared to assist the liquidators in testing deeper levels by drilling; but the damage has been done, and many thousands of pounds have been lost to the State. South Australia possesses enormous wealth in her brown coal deposits; but it seems as though the Mines Department is not capable of handling the proposition. Although the Government recognise the possibilities, all that has been promised so far is "wait and see what Victoria can do." Brown coal is briquetted in other countries besides Victoria, and we have been assured that our deposits are as good as any. We are the only State in the Commonwealth which produces no coal, and yet we neglect to develop an industry which would be worth hundreds of thousands of pounds to us an-

quany. Some years ago I was commissioned by the Government to enquire into the briquetting industry in Germany, and I found that our brown coal, if briquetted, would be equal to a high class fuel of about 80 per cent. the calorific value of Newcastle anthracite. Since then no attempt has been made to initiate a lucrative industry which would revolutionise our systems of transport and manufacture, including electric railways, power stations, extensive irrigation, and electro-metallurgical works for the treatment of our practically inexhaustible deposits of low-grade copper ores. (Hear, hear.)

In reference to the railway contracts, I deplore the fact that it was deemed necessary to give over a million of our money to a foreign country, especially as the difference between quotations from England and America was less than 9 per cent. Time is claimed to have been the essence of the contract, and that eventually about £300,000 will be saved per annum. I should like to know upon what factors these profits are based, and whether they include such variable items as continued good seasons, absence of labor troubles at Broken Hill, and permanence of our stock markets. I am sorry before letting the bulk of these contracts go outside Australia representatives of the Government did not discuss matters with the Australian tenderers and representatives of the workers. (Hear, hear.) Gawler has suffered time after time since the days of James Marfin, and if only the good old Australian spirit which then reigned could have been maintained the town with its splendid engineering works might have been ten times as big as it is now. (Hear, hear.) It is incomprehensible why so magnificent a country as ours should have to beg people to come and live in it. Let us vigorously and scientifically develop our resources, and the immigration difficulty will solve itself. (Hear, hear.) I strongly advocate the immediate construction of the North-South railway line in as direct a route as possible. Every effort should be made in the coming session of Parliament to trash this matter out with the Commonwealth Government, and if we fail to receive a satisfactory reply, I think South Australia should demand the return of the Northern Territory, or the southern portion thereof. And from my intimate knowledge of the potentialities of the land, I am honestly convinced that this would be the best for all concerned. (Cheers.)

**SERIOUS OUTLOOK IN MELBOURNE.**

In Melbourne the position has assumed an alarming outlook. At nearly all the general hospitals, if a vacancy occurs, graduates, in the words of an authority, "tumble over themselves" to obtain even two or three days' experience. Some, he said, were prepared to go for no fees at all. Faced with the prospect of a lean period, numbers of graduates are going overseas to England and America, shipping as doctors. These, however, invariably make good. There is a demand for Australian graduates overseas, as the standard of Australian universities is known to be high. At the British Medical Association's offices there is a thick bundle of cards on the file. They contain the names of graduates who are looking for practices and hospital appointments. The unemployment—for such it is—is aggravated by the fact that graduates who go to the general hospitals for their finishing experience sometimes elect to stay for two or three years. This reacts to the extent that other graduates are shut out.

The demand for hospital posts at present is five times as great as the supply. Medical men in Melbourne see no possible solution beyond that of time.

**ADELAIDE FORTUNATE.**

So far Adelaide graduates have not been compelled to go overseas to obtain employment. The Adelaide Hospital has been able to absorb them for their preliminary training, and later all graduates have emerged to find positions in the State.

"Adelaide is not overcrowded with doctors," said a medical man at the Adelaide Hospital today, "although there are signs that the time may come when there are not enough jobs to go round. At present Adelaide seems to be able to find positions for the graduates who leave the University each year. I don't know personally of any graduates who have not been able to get a job."

This fortunate position is mainly owing, say medical authorities, to the fact that there never has been a boom in the profession.

"The boom in Adelaide," said a prominent doctor, "has not been in medicine. If there has been one it has been in the legal profession, evidently because there is not the same amount of labor needed. In addition, the remuneration received by doctors is not out of the way when one comes to compare their work with that of other professional men."

When Adelaide is so fortunate compared with Melbourne puzzled medical authorities a little, but the reason they advance is that there is little attraction in this State for men from the other side. If medical men are compelled to make a move on account of unemployment, most of them prefer Great Britain, where there is more scope for their ambition.

News 24 MAR 1924

**LATE DR. BORTHWICK**

**Lord Mayor's Tribute**

"It is with deep regret that I have to refer to the death of Dr. T. Borthwick," said Mr. C. R. J. Glover (Lord Mayor), at the meeting of the Adelaide City Council, this afternoon. "For nearly a quarter of a century Dr. Borthwick rendered valuable service to the city as medical officer of health, and during that time enjoyed the fullest confidence of the council as its adviser on sanitary matters. He will be much missed in the community."

News 25 MAR 1924

**TOO MANY DOCTORS**

**MELBOURNE PERTURBED**

**Adelaide Not Overcrowded**

Neither Adelaide nor any city in Australia needs to fear a shortage of doctors. In fact, medical men generally and the British Medical Association in particular are seriously perturbed at the amount of unemployment in the medical profession.

There were 107 medical graduates at the Melbourne University last year. At present there are 60 looking for hospital appointments, and no fewer than 168 medical students are now sitting for their final examinations.

Adelaide's position is not nearly so bad as that in Melbourne. Last year there were only 19 graduates in medicine from the Adelaide University. Though graduates are to all intents and purposes doctors, their education is not considered complete without a period of service in a hospital, and the majority, of course, seek the wider education of a general hospital in preference to one which has limited scope.

Register 26 MAR 1924

**TECHNICAL HIGH SCHOOL SUCCESSES.**

At a meeting of the Council of the School of Mines on Monday, the headmaster of the Technical High School (Mr. S. Moyle) submitted a report upon the successes achieved by his scholars at the recent University public examinations. In the leaving commercial grade, out of the 12 certificates awarded for the whole examination, 10 were gained by scholars of the Technical High School. The University John Crosswell scholarships were awarded to two T.H.S. students, Greta Crane and Alma Homes, who won the first and second positions in the pass list. In the intermediate grade, certificates for passing in the required number of subjects were awarded to 62 Technical High School candidates, 32 of whom were in the public division, and 30 in the commercial. This was the highest number of certificates gained by any individual school in the intermediate examinations for 1923. More than 85 per cent. of the candidates presented passed in English, arithmetic, mathematics, physics, business correspondence, geography, bookkeeping, and drawing, and 84 credits were gained. In the public division, R. Crump passed in eight subjects, with five credits; W. Baker in eight subjects with four credits; and F. Watson and N. Liston in eight subjects with three credits. In the commercial section, Jean Barrett, only 14 years of age, passed in seven subjects with six credits, attaining highest place in geography and bookkeeping, second in business correspondence, and third in shorthand. Hazel Frith obtained seven subjects with five credits; Edith Pentelow, six subjects with four credits; and Audrey Andrewartha, Leslie Jeffress, Thelma Johnson, and Iris Stodart each seven subjects with three credits. A considerable number of students gained one or two credits in addition to the six subjects required for the certificate in this grade.

Register 28 MAR 1924

Mr. Lawrence Birk, B.Sc., writing to Sir William Sowden from the Public Works Department, Wellington, New Zealand, states:—"I have been appointed to represent the Government at the World Power Conference, in London, next July, and have arranged to travel by way of Adelaide, in order to take the opportunity of looking up my family and friends. I expect to be in Adelaide from May 1 to 12, and to leave by the Narkunda, and I hope to see you while there."

Mail 22 MAR 1924



SIR LANGDON BUNYHTON.

Dr. Boland University