(3) Restore the allowances payable to wives and other dependents of deceased and disabled soldiers:
(4) Remove the present marriage restriction on the granting of pensions to the wives and widows of ex-soldiers in the case of all women who were married on or before 31st July last. This applies also to the wives of ex-soldiers applying for war-veteran's allowances:
(5) Increase the Maori War pension to £1 a week.

Old-age pensions:—
(1) Raise the old-age pension to £1 a week:
(2) Provide for women if otherwise qualified to receive it, the full old-age pension at sixty years of age:
(3) Reduce the residential qualification for old-age pensions to twenty years:
(4) Provide for income and not property owned to be the decisive factor in determining the amount of pension payable:
(5) Provide for all naturalized aliens otherwise qualified to be eligible for the old-age pension.

Miners' pensions:—
(1) Miners incapacitated through occupational diseases to be eligible for miner's pension:
(2) Miners' widows' pensions to be restored.

Widows' pensions:—
(1) Increase the pension of widows with dependent children from 10s. to £1 a week, the pension in respect of children to remain at 10s. a week:
(2) Enable deserted wives with dependent children to qualify for pensions on the same basis as widows.

Invalid pensions:—
Provide a pension for invalids, being persons permanently incapacitated for employment, at the rate of £1 a week plus 10s. for a wife and 10s. for each child under sixteen years of age, the income qualification to be the same as for an old-age pension.

Family allowances:—
Maximum income qualification to be restored to £4 per week.

To provide for these increases for nine months of the current year and also the normal expansion, vote "Pensions" has been increased by £1,710,000.

ESTIMATED REVENUE.

Sources of additional revenue.

The current year's revenue for the first four months indicates a rising tendency, and I am satisfied that no increase in the rates of tax would be necessary to provide for all the additional ordinary expenditure. However, to provide the £1,710,000 required for pensions, I propose to obtain a further £1,000,000 from income-tax and slightly more than £800,000 additional from land-tax.

Income-tax.

The small increases in the rates of pensions together with the wider field covered will remove incalculable hardship and trials whilst the raising of the necessary money will, on the closest reasoning, cause a minimum of inconvenience to those who have to pay. Whilst it is often invidious to make comparisons with other countries, I would like, before setting out the rates of income-tax, to quote some figures comparing the effective rate—being the amount of tax payable on every pound of the total income—paid in Great Britain with that proposed for New Zealand. The comparison is based on the tax payable by a man with a wife and two children and the last two columns set out the net income of the taxpayer after the tax has been paid. I may add that owing to the recent increase of 3d.