

cent rate on excess profits are being solicited to make unusually large contributions to various non-profit organizations. The activities of these organizations while in many cases not charitable in the ordinary sense of the word are nevertheless classed as such for tax purposes. These contributions up to a point are allowed as deductions from profits for the purpose of computing tax, and under a 100 per cent tax rate on excess profits the main burden of the gift obviously falls on the dominion treasury and ultimately on the tax-paying public generally rather than on the business concern making the contribution.

It is therefore the intention of the government in the forthcoming budget to recommend to the house a safeguarding measure which will ensure that in the case of any contribution by a business concern, whether corporate or otherwise, to an organization classed as a charitable organization which is subscribed after to-day, that is January 31, 1944, the tax advantage in respect of such contribution shall not be greater than that obtainable by a comparable business concern which is not subject to tax at the 100 per cent rate on excess profits.

For example, in the case of the ordinary commercial or industrial corporation the tax advantage in respect of such contribution will be limited to 40 per cent of such contribution, even if the corporation is subject to tax at the 100 per cent rate on its excess profits.

GOVERNOR GENERAL'S SPEECH

CONTINUATION OF DEBATE ON ADDRESS IN REPLY

The house resumed consideration of the motion of Mr. L. D. Tremblay for an address to His Excellency the Governor General in reply to his speech at the opening of the session, and the amendment thereto of Mr. Graydon.

Mr. J. H. BLACKMORE (Lethbridge): Mr. Speaker, this may be the last session of parliament before a general election and, if so, it is the duty of all parties to make clear to the electorate where they stand on the fundamental issues of the day. Before declaring the stand of Social Credit and New Democracy I desire to say something about the other major parties in the house. May I turn first to the Liberal party. In the speech from the throne the Liberal government has published what looks very much like an election manifesto. Naturally the government desires to make this manifesto as attractive as possible, and it looks attractive. It is full of vote-getting promises. The only fault with the government's manifesto is that it is illusive and the people should instinctively recog-

nize it as such. It should not be possible to fool the people any more. In the last few years they have gone through too much.

The evidence seems to indicate clearly that the Liberal government will never be permitted to do anything which will hurt international finance and special privilege because international finance manifestly appears to be the boss of the Liberal party. The fact is that if you are going to help the people you must hurt international finance; that is, you must curb its activities. You must put an end to its doctrine of scarcity. You must cut excess profits and wipe out those instruments of scarcity, combines and cartels.

Should anyone doubt that the Liberal party is unable to escape from the control of international finance, let me give him an illustration to support that conclusion. The government now asks the authority of parliament to commit Canada to participate in a plan of international organization which means a supranational government. This is a very natural thing for a servant of international finance to do. I and those I stand for are passionately against any plan which will mean the weakening of Canadian sovereignty and the strengthening of the authority of international finance. Such a plan will render Canada a hopeless victim of its machinations. Such a plan will also prepare the way for a third world war. I am against any proposal which will mean turning the soldiers of Canada into a police force to enforce the policies and programme of international finance. When Europe is set free, Europe must and will work out its own destiny. When Hitler and the Japanese are defeated, I say let us bring the boys home quickly.

Let us take a look at the Cooperative Commonwealth Federation. The policy and programme of this party is as illusive in itself as that of the Liberal government. The C.C.F. have two types of bosses. It has the Marxian socialist bosses who would impose socialism on Canada regardless of the consequences. Then it has another kind of boss, the political strategist. His aim is power at any price. He figures things out in this way: Everybody knows that the people are heartily sick of the Liberal government, and the C.C.F. strategists plan to make that party a purely protest movement. When a man is asked, "Are you sick of the Liberal government?" and he answers, "Yes", then the C.C.F. strategist will say, "Vote here".

The trouble with this plan is that the C.C.F. have now been ticketed with socialism. Surely the people of Canada do not want socialism. They must know that socialism means confiscation of savings and private rights and the regimentation of private liberties.