

The cry in Canada, according to my own humble opinion, is for cheaper foodstuffs and we are certainly not going to get cheaper foodstuffs by increasing the tariff on these commodities.

I am not making this criticism in any partisan spirit and I am not attempting to make any political capital out of this matter, but I am simply giving to this House the protests which have been lodged with me by people who have sent me here. They have asked me to protest against any tax on foodstuffs for the raising of a war revenue. I am protesting. My protest may have little weight but I am carrying out the intention with which they sent me to this Parliament.

There are a hundred different ways that one can conceive of by which a war tax must be raised in addition to the ones that I have mentioned. There is the income tax and there is the stamp tax. There might be a stamp tax placed upon every cheque that is issued by a business man. It would be no burden upon him, but if placed upon the shoulders of a man who is earning a dollar or \$1.50 or \$2 a day it would be a burden. There might be a stamp tax placed upon receipts amounting to over \$50. This would not necessarily be a burden upon the poor man, because he very seldom gets a receipt for that amount of money, and it certainly would not be a burden upon the man receiving the receipt for money paid to that extent. Then, there are automobiles imported into this country to a large extent. Why did not my hon. friend the Minister of Finance take into consideration the placing of a higher tariff on automobiles? Why did not the Minister of Finance take into consideration the placing of a higher tax upon the owners of automobiles in the various provinces? There might be a question raised that the Dominion Parliament cannot levy direct taxation, but in a case of this kind, in the case of war, the Dominion Parliament has a jurisdiction which is not only equal to and concurrent with the jurisdiction of the provinces, but even a greater jurisdiction. There have been powers taken by the Parliament of Canada, under the heading of the peace, order and good government of the country, which men at the time of the passing of the British North America Act had no conception of. They might be taken to-day, and I believe that if the Minister of Finance had taken into consideration the imposition of an income tax and of a stamp tax

on cheques and receipts and a tax on automobile owners, he would have derived a greater revenue from these sources than the sources from which he is attempting to raise it. As I said in the beginning I say in the end, that I am making this protest without any partisan purpose; I am making it because I was asked to make it by several people in this country—

Some hon. MEMBERS: Oh, oh.

Mr. CARROLL: My hon. friends jeer. If they can find any satisfaction in that so much the worse for their own minds. I am here to vote \$50,000,000 for the defence of the Empire. I am willing to vote \$100,000,000 for the defence of the Empire if it is necessary to do so, but I am here in the meantime as the representative of a constituency in this country. They have asked me to make the protest that I am making now, and if hon. gentlemen opposite by cheers and jeers intend to suggest that I am trying to make political capital out of it so much the worse for their bad judgment, I suppose there are some of them who would not like to see the rich taxed. We on this side of the House, unfortunately for ourselves and for our families, are not in that category. I have given my reasons for making the protest, I do it with the very best of intentions, and I appeal to the good judgment of the Minister of Finance. If he cannot raise this war revenue without inflicting an injury upon the poorer classes in the country, so much the worse for these poorer classes.

Mr. EDWARDS: I am sure that every person in this House has a right to represent what he believes to be the sentiments of his constituents in regard to this matter, and so long as he does so, and honestly expresses his and their convictions, I am not disposed to find fault. We will, and do, honestly differ as to the best means of raising the money that it is incumbent upon us to raise at this time. I think that my hon. friend the Minister of Finance has taken a very wise course, considering the matter in all its bearings. There may be other means by which it may be necessary to raise money later on, but I think the course which he has adopted is one which will meet with the commendation of the people generally. In discussing the question of the increase of duty on sugar, let us look at the matter for a moment. I understand that it is estimated that about \$5,000,000 of revenue will be obtained in